

# 2013 ANNUAL BUDGET

## City of Bel Aire

ADOPTED BY THE GOVERNING BODY  
AUGUST 21, 2012



# Mission Statement

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The mission of the City of Bel Aire staff is to work together cooperatively and efficiently for and with all citizens to provide a safe, clean, and attractive community that includes full and open access to basic services, educational programs, and recreational facilities that enhance the excellent quality







# Table of Contents

Mission Statement .....	2
Table of Contents .....	3
Letter of Transmittal .....	4
Directory of City Officials .....	5
Organizational Chart .....	6
Executive Summary.....	7
City Profile. ....	9
Budget Process .....	10
Budget Calendar/Financial Policies .....	11
General Fund. ....	12
Revenue .....	12
Administration .....	13
Planning & Zoning.....	14
Municipal Court .....	15
Parks & Grounds .....	16
Police .....	17
Recreation .....	18
Central Park Pool .....	19
Senior Center .....	20
Mayor & City Council.....	21
Non-Departmental .....	22
Economic Development .....	23
Land .....	24
Proprietary Funds .....	25
Water .....	25
Waste Water.....	26
Special Funds .....	27
Special Highway .....	27
Employee Benefits.....	28
Bond & Interest .....	29
Non-Budgeted Funds.....	30
Zoning Map.....	31
Glossary .....	32
Appendix A: Line Item Budget.....	34
Appendix B: State Budget Forms.....	56





# Letter of Transmittal

September 4, 2012

Honorable Mayor Harold Smith

City Council Members:

Dr. Gary Breault  
Peggy O'Donnell  
David Austin  
Moe Terrebonne  
Dave Sly

Dear Governing Body,

It is my pleasure to present this 2013 budget document, as adopted by the Bel Aire City Council on August 21, 2012, to you and the citizens of Bel Aire. As the old saying goes, "what a difference a year makes". Due to all the time, effort and hard work of the governing body, staff and community, the tough decisions made in 2011 resulted in successfully meeting our goal of creating a much better financial position for the City. Thanks to the hard work of staff in carrying out the budget reductions as well as the citizens' willingness for a tax increase for 2012, I am proud to submit a budget that contains no tax increase for 2013. At the same time, all debt payments are being made and the general fund has a growing cash balance appropriate for emergencies and unforeseen needs.

I would also like to recognize the Finance Director and Department Heads for not only their time and effort spent on preparing the annual budget but also for their dedication to the services their departments provide while continually looking for opportunities to reduce expenses through improved efficiencies. Last, but not least, I would like to thank the City employees for their hard work and dedication to Bel Aire. As always, I am available for any questions you may have regarding the adopted budget.

Municipal budgets are key documents utilized to meet the goals and objectives of a community. The allocation of resources is a very important policy statement as taxes and fees affect every citizen living within our boundaries. Voters entrust their elected officials to oversee these resources in meeting their needs as a community.

It is imperative that we be transparent with our resources and give citizens numerous opportunities for input in the budget. I sincerely believe we, as an organization, take this very seriously and accomplish these goals. This budget reflects the meeting of all debt obligations while providing essential and desired services in a very efficient manner.

Sincerely,

Ty Lasher  
City Manager







# City Officials

## Governing Body



**Mayor  
Harold Smith**

## Council Members



**David  
Austin**



**Dr. Gary  
Breault**



**Peggy  
O'Donnell**



**Dave  
Sly**



**Moe  
Terrebonne**

## Management Team

**Ty Lasher, City Manager**

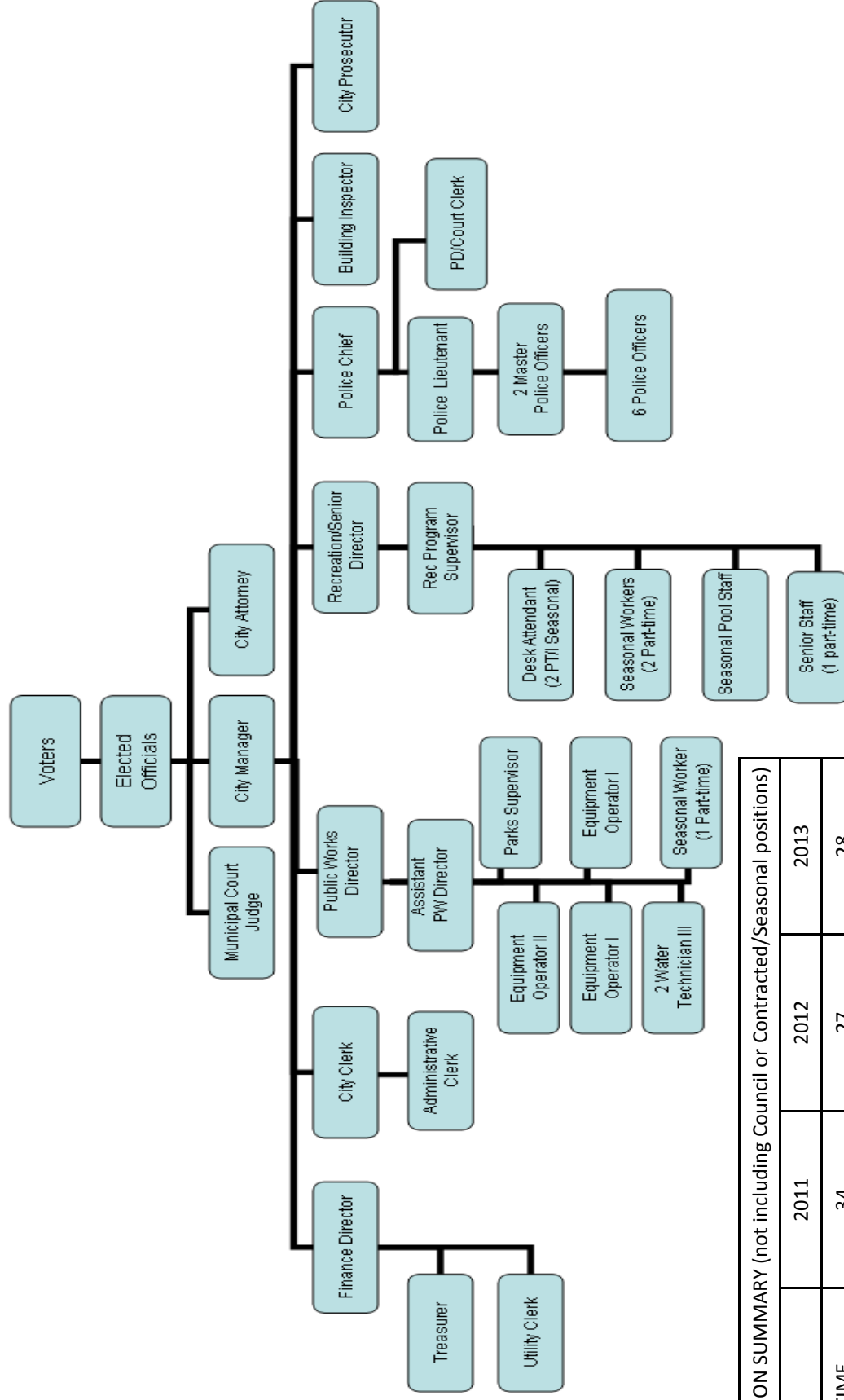
**Alison Brown, City Attorney  
Vicki Bradford, City Clerk  
Michelle Meyer, Finance Director  
John Daily, Chief of Police**

**Terry Dreiling, Public Works Director  
Dave Leiker, Parks/Asst. PW Director  
Brian Hayes, Recreation/SR Director  
Keith Price, Building Inspector**





# Organizational Chart



POSITION SUMMARY (not including Council or Contracted/Seasonal positions)			
	2011	2012	2013
FULL-TIME	34	27	28
PART-TIME	7	4	3
Total FTE	37.5	29	29.5
Please see Department pages for descriptions of changes in staffing levels			





# Executive Summary

On August 21st, 2012 the Bel Aire City Council adopted the 2013 budget totaling \$10,917,375 for all funds. The 2013 budget process was focused primarily on maintaining service delivery levels without a mill levy increase, while also ensuring all mandatory debt payments and other land-related expenses were adequately funded.

The 2013 adopted budget includes a property tax rate, expressed in mills, that is equal to the rate for 2012. There was no tax increase for the 2013 budget. The total mill levy for the City will remain at 46.118 mills. The total tax burden for Bel Aire residents will remain at 153.598 mills pending any changes from other taxing jurisdictions.

Each mill costs a homeowner \$11.50 per year per \$100,000 of value of their home. With a total tax rate of 153.598 mills, a homeowner with a home valued at \$100,000 would pay total annual property taxes of \$1,766; \$530 of this amount goes to the City of Bel Aire. This equates to \$44 per month.

## **Budget Focus**

Maintaining service delivery levels without a mill levy increase is the main focus area of the 2013 budget. Level of service and the cost of operations to provide those services were reduced to the minimum during the 2012 budget process. As a result, staffing and budget levels were kept comparatively level for the 2013 budget. City staff continue to use the stresses of the current economic situation to re-evaluate services and the ways in which they are provided. The adopted 2013 budget continues to provide high levels of service by controlling costs through increased efficiency and additional organizational restructuring. One part-time administrative position was eliminated and one full-time police officer position was added for 2013.

The greatest budgetary concern for the City continues to be the outstanding debt obligations for land the City purchased in 2004. The Certificates of Participation that originally financed the land were refinanced in April 2010. By refinancing, the City significantly reduced the interest rate on the debt and restructured the payment schedule to make it more manageable. Interest payments on the land debt began in November 2011. For 2013, the interest payment is \$1.26 million. Scheduled principal repayment begin in 2020.

The 2012 budget process was highly shaped by citizen engagement and priorities. Early in the 2013 budget process, staff asked for citizen input by soliciting comments online and in the Bel Aire Breeze. No comments were received, however the comments received during the 2012 budget process were used to help guide the formation of the 2013 budget. Residents were willing to support a tax increase for 2012 as long as the City did not seek another tax increase for 2013. They asked that the decisions made for the 2012 budget be sustainable and manageable into the future. Citizens did not want to discuss possible closing of the Recreation Center or changes to their fire service again. All of these requests were honored during the 2013 budget process. Additional budget cuts and staff reorganization were completed to avoid any increase in taxes or reductions in services.

The development of a preliminary Capital Improvement Plan (CIP) was also undertaken during the 2013 budget process. Budget constraints have led to deferred capital maintenance and replacement. A few small capital equipment items were included in the 2013 budget. Alternative funding sources such as grants or low-interest loans are being sought to finance other larger capital needs.







# Executive Summary

## General Fund

Bel Aire's primary revenue sources in the General Fund are property and sales taxes. Property taxes represent almost 60 percent of all tax revenues and 44 percent of overall revenues in the General Fund. Sales tax which is the City's share of a 1 percent County-wide tax, accounts for 32 percent of all tax revenues and 23 percent of overall revenues. Total annual General Fund revenues for 2013 are projected at \$3,828,846. The beginning budgeted cash balance of \$583,900 can be added to the new revenues to give an overall 2013 revenue budget of \$4,412,746. Property tax valuation declined from \$45,105,765 in 2012 to \$44,078,824 for 2013; a decrease of \$1,026,941.

Actual sales tax revenues for 2011 were higher than anticipated despite economic conditions, totaling \$890,721. 2012 sales tax revenues were budgeted for \$845,000 and are on track to exceed that amount by the end of the year. Projections for 2013 are forecasted at \$900,000.

Other sources of General Fund revenue include franchise fees, fines and fees, permits and licenses, recreation program fees and grant funding.

The debt payments, taxes, special assessments and other costs associated with the land the City owns along with other PBC debt payments for City Hall and the Central Park Pool total almost \$2.4 million. This means 63 percent of the annual revenue for 2013 will be devoted to covering these costs. The remaining 37 percent of revenue is devoted to funding all other General Fund operating costs to reflect the priorities of the community and ensure basic services are provided.

## Other Funds

In addition to the General Fund, Bel Aire maintains other funds which must be budgeted for each year.

Proprietary funds include Water and Waste Water, and special funds include Special Highway Fund, Employee Benefit Fund and Bond & Interest Fund. Non-budgeted special funds for Capital Improvement Reserve, Equipment Reserve, Capital Projects and Trustee funds (Public Building Commission) are also maintained.

Water and Waste Water Fund revenues consist almost entirely of charges for water and waste water services.

The Special Highway Fund revenues are derived from State and County Highway fuel taxes. The total tax revenue for 2013 is projected to be \$255,600. The largest expense is street repair, but the limited budget does not allow for much infrastructure improvement. For 2013, the City will spend down some of the cash balance in the fund to allow for additional street repairs. Staff will continue to look for ways to improve and maintain City streets.

Revenues in the Bond and Interest Fund are primarily made up of special assessments levied upon beneficiary property owners for infrastructure improvements. The City of Bel Aire, as a property owner, paid \$513,000 in special assessments in 2011. The 2013 expenditure budget includes \$488,500 in special assessments.

The Employee Benefit Fund is the City's only other dedicated mill levy fund outside of the General Fund. The 2013 mill levy designated for this fund will decrease from 10.05 to 8 mills in order to divert 2.05 mills to the General Fund. All payroll related expenses the City is responsible for such as KPERS, workers compensation and health insurance are paid from this fund. Reductions in staff and reduced health insurance costs are expected to lead to reduced spending in this fund for 2013.

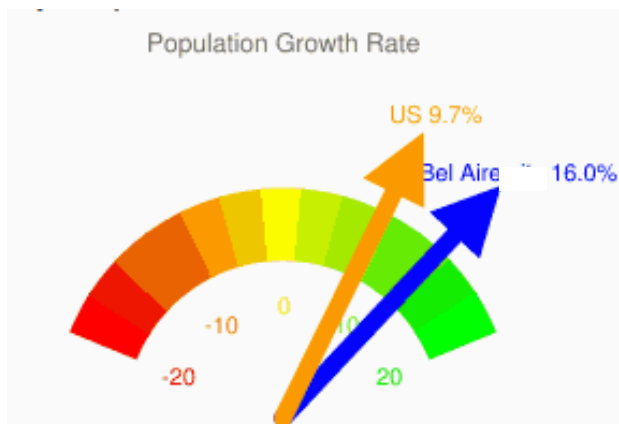


# City Profile

## Demographics

The City of Bel Aire is a city of the second class, incorporated November 26, 1980. Originally an improvement district close to Wichita, Bel Aire has grown into a prosperous and modern community located in the northeastern portion of the Wichita Metropolitan Area. The small-town feel coupled with its convenient location to the amenities of Wichita makes Bel Aire a desirable community for residents of all ages. Bel Aire's corporate City limits contain approximately seven square miles of property ranging from residential to light manufacturing. Bel Aire is one of the fastest growing communities in the Wichita metropolitan area.

According to 2010 Census projections, Bel Aire's population is 6,769; a 16 percent increase since the 2000 Census was conducted. This exceeds the US population average growth rate of 9.7 percent. The median age of Bel Aire residents is 34.6 years. Approximately 30 percent of the residents are under the age of 16. Those age 55 and older represent 17 percent of the population and are projected to increase as the "Baby Boomers" continue to age.



There are 2,568 housing units in Bel Aire, and 97.6 percent are occupied. This compares favorably with the US average of 88.6 percent occupancy. In 2011, the Wichita Business Journal reported that *On Num-*

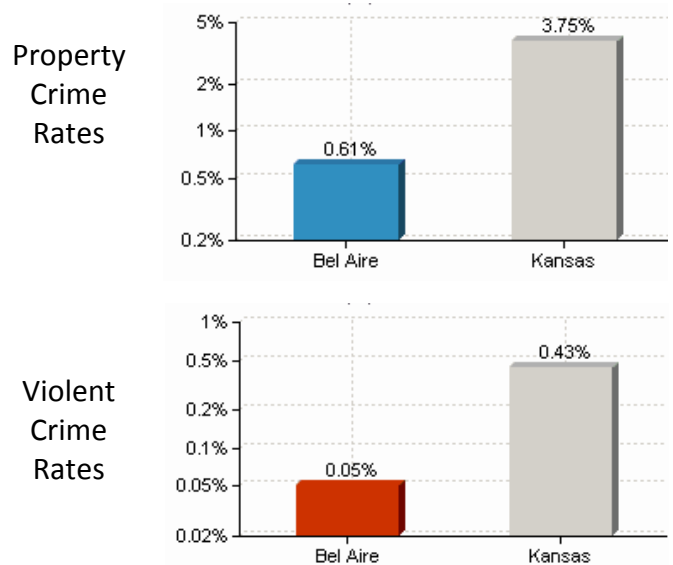
*bers* ranked Bel Aire as the most affluent community in the Wichita Metropolitan Area, with a median household income of \$80,723. Bel Aire also boasts a well-educated population with 68.2 percent of residents age 25 or older holding at least a bachelor's degree.

## Cost of Living

According to City-data.com, the cost of living in Bel Aire is 16.3 percent lower than the US average. The Cost of Living Index measures the cost to purchase standard goods and services including groceries, housing, utilities, transportation, health care and other goods, and compares those costs to the national average score of 100. Low cost of living index and high median household income means Bel Aire residents enjoy a high quality of life for a lower cost. Bel Aire's poverty rate is under 2 percent.

## Quality of Life

Bel Aire offers a safe, friendly environment for families. Both property and violent crime rates for the City are far below the State and Wichita Metro Area averages.





# Budget Process

Each August, the City Council adopts an annual budget which serves as the primary policy document for City operations over the course of the following year. The scarcity of resources and stewardship of public funds makes the budget process vital to government operations. In addition to the input of citizens, Council members and staff, the annual budget is created in an environment governed by State law, Generally Accepted Accounting Principles (GAAP) and City policy.

## State Statutes

Statutes of the State of Kansas govern the operating budget process. Three primary statutes must be observed in the annual budget process: the Budget Law, the Cash Basis Law and the Debt Limit Law.

Basics of the municipal budgeting process are outlined in the Budget Law—KSA 79-2925, et seq. Specifically, those statutes require that cities:

- Prepare annual, itemized budgets.
- Present the budget no later than August 1.
- Do not budget contingency amounts greater than 10 percent of budgeted expenditures.
- Do not budget fund balances (for applicable funds) of more than 5 percent of expenditures.
- Provide notice of a public hearing no less than 10 days prior to the hearing.
- Provide the adopted budget to the County Clerk by August 25th.

The State's Cash Basis Law is outlined in K.S.A. 10-1101 et seq. This statute includes the following provisions:

- No city can create an indebtedness greater than the funds in the city's treasury.
- A city can issue "no fund warrants" by a resolution of the governing body declaring an extraordinary emergency.

The Debt Limit Law is contained in K.S.A. 10-308 et seq. These statutes limit the total debt of a city to no more than 30 percent of the assessed valuation of the city.

## Basis of Accounting

Kansas legally requires a modified, accrual basis of accounting. In the Modified Accrual basis, revenues are not recognized until received and are available to use for expenditures. Expenditures are recognized when the a liability is incurred. Modified Accrual basis differs from a Cash Basis system where transactions are recorded only when monies change hands.

The Modified Accrual method is similar to the registry of a check book, where transactions are recorded when checks are written, whether they are immediately cashed or not. Incoming revenues are only recorded when they are received and available for expenditures. This approach prevents the City from overspending resources. The basis of budgeting is the same as the basis of accounting used in the City's audited financial statements.

## Budgetary Controls

Budgets for local governments are a plan for spending, but spending is legally limited to approved amounts. The City cannot spend more than is budgeted for each fund. If more is needed, a budget adjustment, or amendment, must be approved.







# Budget Calendar

## Budget Calendar

Budget preparation is a continuous process. Budgets are adopted in the middle of one calendar year for implementation in the next year. Formal discussions about the budget begin no later than March of each year and conclude with the adoption of the budget in August.

### 2013 Budget Calendar

February – March	City Manager and Finance Director meet to determine budget priorities and outlook
March-July	Citizen input is solicited on the City's website
April	Citizen input is solicited in the Bel Aire Breeze
May	Finance Director and Department Heads meet to determine budget needs for 2013
July 9th	City Council Workshop; staff present 2013 budget outlook calling for no mill levy increase
July 17th	City Council approves the budget, sets the public hearing and authorizes publication
August 7th	Public Hearing at the City Council Meeting
August 20th	City Council Workshop; discuss final adjustments to the budget
August 21st	City Council adopts the 2013 budget
August 22nd	Certification forms for 2013 budget are filed with the Sedgwick County Clerk

## Financial Policies

### Fund Balance/Operating Reserves

Fund balance is the amount of unencumbered cash that ensures services can be provided for a short time, even if commitments exceed revenues. City operating practice seeks to provide a fund balance of at least 90 days of operational expenses in the General Fund. Additional fund balances for propriety funds are governed by debt covenants.

### Cash Management

The City pursues a cash management and investment policy to ensure proper liquidity, the safety of City resources and return on investment if possible.

### Debt Financing

The City uses debt financing for one-time capital improvement projects and unusual equipment purchases. The City traditionally uses Temporary Notes and General Obligation Bonds to finance the development of infrastructure and levied beneficiary property owners with special assessments to be paid over the lifespan of the project.

### Capital Expenditures

A capital expenditure is a significant physical acquisition, construction, replacement or improvement that has a useful life of 10 years or more. These are funded through the operating budgets when possible.

### Balanced Budget

The City of Bel Aire adheres to a State law which requires all local governments operate with a balanced budget for funds that levy a tax. A balanced budget is defined as a budget in which projected revenues and available unencumbered cash are equal to expenditures.





# General Fund: Revenue

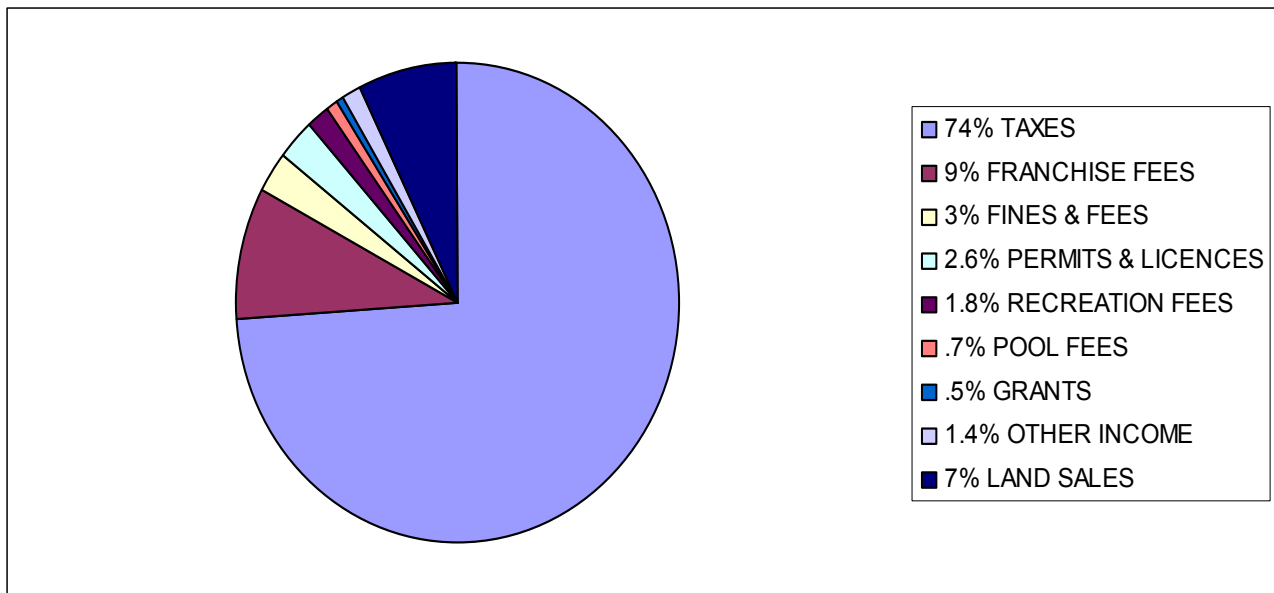
Revenues for the City of Bel Aire can be divided into nine categories: Taxes, Franchise Fees, Fines & Fees, Permits & Licenses, Recreation Fees, Pool Fees, Grants, Land Sales and Other Income. Revenue projections are based on historical trends as well as anticipated future changes.

Bel Aire's primary revenue sources are property taxes and sales taxes which are projected to total \$2,580,185 or 67 percent of General Fund revenues for 2013. Property taxes represent 60 percent of all tax revenues and 44 percent of overall revenues in the General Fund. Sales tax account for 32 percent of all tax revenues and 23 percent of overall revenues. Total General Fund revenues for 2013 are projected at \$3,828,846. The 2013 beginning fund balance is anticipated to be \$583,900.

Property tax valuation fell slightly from \$45,105,765 in 2012 to \$44,078,824 for 2013; a decrease of \$1,026,941. Actual sales tax revenues for 2011 were higher than anticipated despite economic conditions, totaling \$890,721. 2012 sales tax revenues were budgeted for \$845,000 and are on track to exceed that amount by the end of the year. Projections for 2013 are forecasted at \$900,000.

As in 2012, residential land sale revenue of \$280,000 is budgeted for 2013. Industrial land sales will be sent directly to principal repayment and are not counted on in the revenue budget. Residential land sales for the first eight months of 2012 totaled \$368,000. Franchise Fees are paid by cable, phone, gas and electric utilities for the right to use public rights-of-way and infrastructure to provide service in the City. Fines & Fees are a direct result of violations of municipal ordinances and court process. In addition to the basic court fines, several fees are charged to violators.

Revenue categories as a percent of revenues are presented below. A detailed list of all revenue line items is presented in Appendix A.





# General Fund: Administration



The mission of the Administration Department is to assist all departments, carry out City Council policies, safeguard the City's financial resources and provide outstanding customer service. The City Manager, as the Chief Administrative Officer of the City, is charged with carrying out the Council's policies and decisions to ensure the entire community is being effectively and efficiently served. Administrative officials report directly to the City Manager.

The Administration Department budget includes most of the salary for the City Manager, City Clerk, Finance Director, City Attorney, City Treasurer and the Front Desk Receptionist. Due to budget constraints, the part-time Accounting Technician position was eliminated for 2013. A portion of the salaries for all Administration employees is paid out of the Water and Waste Water funds since staff members also spend part of their time on tasks for these two funds. Salaries are the biggest expense for the Administration department. The 2013 salary budget also includes the cost of a part-time janitor; cleaning expenses were previously paid for out of the Non-Departmental budget.

The largest Contractual expense is for utilities. The reduction in Commodities was achieved by lowering the budget for training.

The overall budget for the Administration Department remained flat from 2012 to 2013.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	150,443	131,654	152,557	115,000	126,000
CONTRACTUAL TOTAL	214,237	200,107	202,075	37,250	30,000
COMMODITIES TOTAL	34,492	22,269	16,653	24,700	20,950
CAPITAL OUTLAY TOTAL	0	4,943	145	0	0
TRANSFERS TOTAL	50,000	3,639	0	0	0
<b>ADMINISTRATION DEPT TOTAL</b>	<b>\$ 449,172</b>	<b>\$ 362,612</b>	<b>\$ 371,430</b>	<b>\$ 176,950</b>	<b>\$ 176,950</b>







# General Fund: Planning & Zoning



The mission of the Planning & Zoning Department is to ensure public safety through enforcement of proper building codes and licenses, and enforce regulations regarding businesses within the City. Planning & Zoning is responsible for the administration of the zoning and subdivision codes, as well as long-range community planning.

This budget includes salary for one employee, the Building Inspector. Responsibilities of this position are to examine building plans, issue permits and review compliance with zoning regulations. The Building Inspector also serves as the Zoning Official and assists with the Planning Commission agenda, corresponds with developers, reviews plats and works with zoning requests.

The Building Inspector inspects all private and public building construction to enforce the City code in all areas. Other responsibilities of the position include occupancy inspections for new commercial locations, identifying public nuisances and identification of dangerous structures. All maintenance of the City Hall building is overseen by this position.

The City maintains an agreement with the City of Kechi to cover inspections if their Building Inspector is not available. Bel Aire also has a mutual assistance agreement with Sedgwick County to assist in inspection of larger commercial projects.

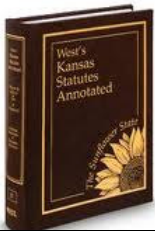
The 2013 Capital Outlay budget is to fund the purchase of a new plotter to print large maps and other necessary documents for Planning & Zoning.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	40,056	40,615	40,046	41,300	44,600
CONTRACTUAL TOTAL	85,632	19,305	32,679	24,650	25,150
COMMODITIES TOTAL	4,007	8,791	5,202	7,350	7,580
CAPITAL OUTLAY TOTAL	0	6,728	6,729	0	4,000
<b>PLANNING &amp; ZONING DEPT TOTAL</b>	<b>\$ 129,695</b>	<b>\$ 75,439</b>	<b>\$ 85,016</b>	<b>\$ 73,300</b>	<b>\$ 81,330</b>





# General Fund: Municipal Court



The mission of the Municipal Court Department is to provide a strong municipal court system for the trial and interpretation of municipal regulations. The Municipal Court strives to ensure that individuals charged with violating Bel Aire ordinances receive a fair and just hearing. The Court adjudicates City traffic violations, DUI charges, shoplifting and parking violations. The Court also processes City code violations, such as those involving neglected properties.

An ongoing legal dispute with Sedgwick County regarding jail fees was settled in 2010 and requires the City to budget for payment of these fees. The amount is \$40,000 for 2013; this is the largest Contractual expense within the Municipal Court budget.

The Municipal Court budget provides for one full-time Court Clerk position, one part-time prosecutor position, a part-time municipal judge position and a portion of the salary for the City Attorney. Based on a reduction in the number of cases in 2012, the duties of the Court Clerk were able to expand and absorb the duties of the Police Clerk, a position that was eliminated during the 2012 budget process.

In 2010, 2,481 cases were processed in Municipal Court. In 2011 the number fell to 1,603 and 2012 is on track to have a total closer to 1,000. The reduction in Police Department staffing levels had a much more dramatic impact on the number of cases being generated than was anticipated. Fines and fees collected through Municipal Court totaled over \$275,000 in 2011. Based on the reduction in tickets and cases, that amount is projected to drop to \$112,700 for 2013.

The overall budget for Municipal Court had a very slight decrease from 2012 to 2013.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	51,215	48,416	54,098	49,500	52,500
CONTRACTUAL TOTAL	53,301	109,863	82,179	63,350	60,300
COMMODITIES TOTAL	5,074	4,669	3,958	3,350	3,300
<b>MUNICIPAL COURT TOTAL</b>	<b>\$ 109,590</b>	<b>\$ 162,948</b>	<b>\$ 140,235</b>	<b>\$ 116,200</b>	<b>\$ 116,100</b>





# General Fund: Parks & Grounds



The mission of the Parks & Grounds Department is to provide a cost-effective system of safe and attractive parks and grounds that enhance the quality of life for the residents and visitors of Bel Aire. The Parks & Grounds Department maintains eight public parks, eight lakes, 17 miles of roadway ditches, over 500 trees in public areas, Central Park Pool and vacant lots in Central Park, rights-of-way and public buildings and grounds. Parks staff are also responsible for equipment installation, maintenance, landscaping, building repairs and other issues or special projects as they arise.

Personnel is the largest expenditure category for the Parks & Grounds Department due to the labor intensive nature of the department. Personnel are partially paid through the Special Highway Fund for maintenance of public rights-of-way. Parks supports a full-time Parks Director/Public Works Assistant Director, a full-time Arborist and a full-time Equipment Operator I. The full-time Equipment Operator II was eliminated for 2012 based on departmental restructuring and reprioritizing which were driven by budget constraints.

The Contractual budget increased from 2011 to 2012 to account for the private contracting of some mowing services which was necessary based on the reduction in staff. That contracting out will continue for 2013.

The Capital Outlay budget includes \$7,000 for the purchase of a replacement mower.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	135,687	112,680	109,484	76,100	87,700
CONTRACTUAL TOTAL	21,547	18,211	19,637	38,725	39,200
COMMODITIES TOTAL	7,644	29,546	34,618	32,160	35,550
CAPITAL OUTLAY TOTAL	4,608	1,687	10,867	2,000	7,000
<b>PARKS &amp; GROUNDS TOTAL</b>	<b>\$ 169,485</b>	<b>\$ 162,124</b>	<b>\$ 174,606</b>	<b>\$ 148,985</b>	<b>\$ 169,450</b>







# General Fund: Police



The mission of the Police Department is to create a partnership with the community by providing professional Law Enforcement services emphasizing quality of life, individual rights, dignity, respect and confidence within the community. The Bel Aire Police Department is committed to excellence through positive interaction with the community to ensure quality of service. The Department strives to protect life and property, prevent crime, apprehend criminals, recover stolen property, enforce regulatory ordinances and provide general police services.

As the largest General Fund department, budget cuts for 2012 were especially noticeable in the Police Department. As a result of departmental restructuring, three full-time police officers, two part-time police officers and one full-time administrative assistant were eliminated for the 2012 budget year.

For the 2013 budget, one full-time police officer position was able to be added back to the Police Department. There are now 10 commissioned police personnel to provide 24 hour coverage 7 days per week. Reserve officers continue to be used when available to maintain police coverage.

Included in the Capital Outlay budget is \$12,168 towards a lease-purchase payment for new radios. These annual payments began in 2009 and continue through 2018. The Police Department was required to purchase the radios to comply with frequency changes that were implemented by the emergency management system for the State of Kansas and Sedgwick County 911.

As mentioned in the City Profile, Bel Aire enjoys a very low crime rate. In 2011, there were a total of 1,369 cases generated. Of these, 65 were Part I crimes, 124 were Part II crimes. The Police Department arrested a total of 191 people on a variety of criminal offenses, traffic offenses, City of Bel Aire Municipal Court warrants and outside agency warrants.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	590,952	586,388	533,044	380,000	397,000
CONTRACTUAL TOTAL	82,116	79,620	90,559	40,350	36,750
COMMODITIES TOTAL	110,791	124,032	93,391	81,880	73,900
CAPITAL OUTLAY TOTAL	44,659	48,265	38,290	12,168	12,169
<b>POLICE DEPT TOTAL</b>	<b>\$ 828,518</b>	<b>\$ 838,305</b>	<b>\$ 755,284</b>	<b>\$ 514,398</b>	<b>\$ 519,819</b>





# General Fund: Recreation



The mission of the Recreation Department is to provide high quality recreational opportunities, promote community through organized programs and provide excellent customer service.

The Recreation Center offers a 15,000 square foot facility with gymnasium, activity rooms, fitness center and game room. In addition, multiple fields for baseball, softball, flag football and soccer are located on the property. A playground, walking trail and green space are also available for residents. More than 25,000 people attend the recreation center annually. The Recreation Department also oversees the Central Park Swimming Pool.

Citizen feedback from the two Town Hall meetings in 2012 was very supportive of the Recreation Center and most residents desired to see it kept open for 2012 and were supportive of a tax increase to do so. Citizens requested that the closing of the Recreation Center not be brought up again during the 2013 budget process, and that request was honored.

As part of reorganization in 2012, the Recreation Director was given the responsibility of overseeing the Senior programming as well. Recreation staff now assist with senior activities that are funded through the Senior budget.

The Personnel budget includes the salary for one full-time Recreation/Senior Director, one full-time Recreation Program Supervisor, and four part-time staff members. The largest Contractual expenses are for program instructors and utilities. The Capital Outlay budget is to fund the replacement of an older-model utility vehicle.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	137,674	136,576	122,856	130,000	133,200
CONTRACTUAL TOTAL	31,000	34,822	37,783	33,100	36,900
COMMODITIES TOTAL	26,760	19,082	22,008	28,000	33,000
CAPITAL OUTLAY TOTAL	14,533	5,234	0	0	6,000
<b>RECREATION DEPT TOTAL</b>	<b>\$ 209,967</b>	<b>\$ 195,714</b>	<b>\$ 182,647</b>	<b>\$ 191,100</b>	<b>\$ 209,100</b>





# General Fund: Central Park Pool



The Mission of the Central Park Pool is to provide high quality of life, help to market the lots in Central Park, maintain the Central Park Pool to the highest standard, maintain the grounds, trees and shrubbery of the area and provide an enjoyable opportunity for swimming.

The Central Park Pool is operated by the City of Bel Aire and is open to the public. Anyone can utilize the pool through daily fees or annual memberships. Operations of the pool are roughly from the end of school in May until school starts in August, weather permitting. The pool offers open swimming, swimming lessons and is available for rent. All members of the Central Park Home Owner's Association enjoy family memberships to the pool as part of their annual dues.

Personnel in this department are all seasonal pool staff. The Recreation Director oversees daily operations and staff at the pool. Parks & Grounds staff maintain landscaping of the public areas for this department.

The 2012 summer season was the busiest on record for the Central Park Pool. Actual revenues were slightly higher than budgeted at \$27,100.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	20,286	25,704	18,467	22,000	22,000
CONTRACTUAL TOTAL	18,750	23,669	13,225	13,150	12,800
COMMODITIES TOTAL	1,307	1,582	3,744	3,450	3,800
<b>CENTRAL PARK POOL DEPT TOTAL</b>	<b>\$ 40,343</b>	<b>\$ 50,955</b>	<b>\$ 35,436</b>	<b>\$ 38,600</b>	<b>\$ 38,600</b>





# General Fund: Seniors



The mission of the Senior Department is to enrich the lives of seniors in the Bel Aire area through programs and services that will improve health and wellness, decrease isolation and provide social, economic and educational opportunities. The Senior Center located in City Hall and the Bel Aire Recreation Center serve as gathering places where citizens come for fellowship, information and recreation.

The City receives an annual grant from Sedgwick County to help fund the management and activities of the Senior Department. The county contract provided \$18,000 in funding for 2012. The 2013 revenue budget includes \$18,000 of revenue from this grant, however, funding levels for 2013 have not yet been finalized and could be reduced. County contracts are negotiated on an annual basis.

A part-time Senior Program Planner is funded through this department and supervised by the Recreation/Senior Director. This position assists with record keeping, planning of activities, scheduling events and assisting the Director as needed.

Funding for instructors and utility expenses are the largest Contractual obligations in the Senior budget. Instructors provide educational and entertaining programming required by the terms of the Sedgwick County contract.

During 2011, 142 individuals participated in Senior programming.

The 2013 budget remains at \$26,200, the same as 2012.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	10,798	16,417	14,637	16,500	16,500
CONTRACTUAL TOTAL	2,734	3,016	3,269	5,425	6,600
COMMODITIES TOTAL	3,700	4,907	3,655	4,275	3,100
<b>SENIOR CENTER TOTAL</b>	<b>\$ 17,232</b>	<b>\$ 24,340</b>	<b>\$ 21,561</b>	<b>\$ 26,200</b>	<b>\$ 26,200</b>







# General Fund: Mayor & Council



The mission of the Mayor and City Council is to provide legislative direction by adopting policies and ordinances in accordance with the values of the community.

The City of Bel Aire is governed by the Council-Manager form of government. The Mayor serves for two years and is not limited on the number of terms. Council members are elected to four year terms and are also not limited on the number of terms. Elections are held on the first Tuesday in April of every odd numbered year. The Mayor and Council members are elected at-large which means that every citizen in the community has the opportunity to vote on the Mayor and every member on the City Council.

Based on the budget constraints in 2012, the Mayor and Council members volunteered to take a pay cut. Their compensation has been returned to the 2011 level for 2013.

The majority of funds in the department are spent on Commodities. Of those, the largest expenditure is \$6,600 for Printing and Publishing which includes the City's portion of the Bel Aire Breeze. Also in Commodities is \$1,620 which is budgeted for community relations and events. These funds are used to support community celebrations such as Music & Moonlight and the annual Egg Hunt.

<u>2013 Mayor and City Council members</u>	<u>First Elected</u>	<u>Current Term Expires</u>
Mayor Harold Smith	2005	2013
David Austin	2009	2013
Dr. Gary Breault	2005	2013
Peggy O'Donnell	2005	2013
Kenneth Lee (appointed to replace Dave Sly in 2012)	2013	2015
Moe Terrebonne	2011	2015

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	8,510	10,200	10,200	8,400	10,200
CONTRACTUAL TOTAL	132	408	1,170	850	1,150
COMMODITIES TOTAL	21,552	11,694	10,613	12,350	10,250
<b>MAYOR &amp; COUNCIL DEPT TOTAL</b>	<b>\$ 30,194</b>	<b>\$ 22,302</b>	<b>\$ 21,983</b>	<b>\$ 21,600</b>	<b>\$ 21,600</b>





# General Fund: Non-Departmental



As its name implies, the Non-Departmental budget includes General Fund expenses that do not apply to a single department, or miscellaneous expenses that are not associated with any of the operating departments. Expenditures that do not directly fit into any specific departmental budget and are considered in the service of the government at large are classified as Non-Departmental expenses.

Non-Departmental has no personnel and does not support any personnel expenses.

The largest expenditure category in Non-Departmental is for Transfers Out totaling \$386,129. This amount includes \$275,584 for the City Hall and Central Park Pool annual debt payments.

Large Contractual expenditures include \$36,000 to cover the City's mandatory auditing and other accounting costs and \$17,500 for liability insurance.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
CONTRACTUAL TOTAL	1,428,090	133,658	120,349	94,060	108,450
COMMODITIES TOTAL	12,078	6,513	6,031	6,250	14,300
CAPITAL OUTLAY TOTAL	12,707	6,148	3,062	10,000	10,000
TRANSFERS OUT TOTAL	11,774	86,919	416,860	625,070	386,129
<b>NON-DEPARTMENTAL TOTAL</b>	<b>\$ 1,464,649</b>	<b>\$ 233,238</b>	<b>\$ 546,302</b>	<b>\$ 735,380</b>	<b>\$ 518,879</b>





# General Fund: Economic Development



The mission of the Economic Development Department is to recruit businesses to the Bel Aire area, promote land sales and manage the City's media presence. The department also provides administrative support to the Bel Aire Area Chamber of Commerce which has been incubated by the City since the organization formed in 2008.

The Economic Development Department is primarily responsible for the management of the City brand and image in the greater community. Included in this management are the collective advertising and marketing of the city at large, trade and exhibitions that the City participates in, community relations events and promotional publications.

Commodities contain funding for some of the City's advertising expenses, publication printing and membership dues to regional organizations including the Wichita Metro Chamber of Commerce, REAP and the Bel Aire Chamber of Commerce. The cost to participate in the annual Wichita Home Show is paid through the Economic Development Department.

The Economic Development Department does not have budgeted transfers or capital outlays. No personnel costs are supported in this fund.

The Economic Development budget was reduced almost 75 percent between 2011 and 2012 in an effort to cut expenses. The increase for 2013 includes \$10,000 for the new home buyer incentive program tax rebates.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	0	0	0	0	0
CONTRACTUAL TOTAL	2,108	46	2,282	6,000	11,000
COMMODITIES TOTAL	13,012	9,600	5,131	4,000	6,350
<b>ECO DEVO DEPT TOTAL</b>	<b>\$ 15,120</b>	<b>\$ 9,646</b>	<b>\$ 7,413</b>	<b>\$ 10,000</b>	<b>\$ 17,350</b>





# General Fund: Land



The mission of the Land Development Department is to provide clear financial management and tracking of the City's land development efforts. In 2010, the City Council voted to refinance the approximately 1600 acres of remaining land left from the development project that began in 2003. The refinancing changed the debt structure from Certificates of Participation held by the City to general obligation bonds held by the Bel Aire Public Building Commission (PBC). The PBC holds the debt and the City provides annual payments for the land, similar to a lease. Revenues to support this department come from a combination of taxes and land sales. Interest payments on the land debt began in November 2011 with a payment of \$629,786. Beginning in 2012, the annual interest payments doubled to \$1.26 million. Scheduled principal repayment begins in 2020. Principal pre-payment can begin at any time in conjunction with a land sale.

Commodities contain the City's portion of real estate taxes and special assessments on City owned land. Adding infrastructure needed for development to occur requires the City to pay \$488,500 in special assessments in 2013. Those obligations are reduced as the City is able to sell more of the remaining land.

The largest expenditure category in the Land Department is for Transfers Out totaling \$1,908,864. This amount includes \$1.26 million for the interest payment on the land debt that will be transferred to the non-budgeted trustee fund for PBC. Another \$248,000 will be transferred to the Bond and Interest fund to cover City-at-large portions of non-PBC bonds. The transfer amount includes \$400,000 in reserves to allow for principal prepayment if possible.

As part of the commitment to citizens to reduce land-related debt, in 2011 the City Council passed a resolution indicating that the City would not purchase any more land for speculative purposes. The land owned by the City is identified on the zoning map on page 31.

	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
ENGINEERING & CONTRACTUAL	N/A	0	0	0	30,000
ADVERTISING & MARKETING	N/A	0	0	29,524	50,000
REAL ESTATE TAXES	N/A	97,805	77,215	95,000	40,000
SPECIAL ASSESSMENTS	N/A	298,690	513,448	475,000	488,500
TRANSFERS OUT TOTAL	N/A	0	833,693	1,659,572	1,908,864
<b>LAND DEPARTMENT TOTAL</b>	<b>N/A</b>	<b>\$ 396,495</b>	<b>\$ 1,424,355</b>	<b>\$ 2,259,096</b>	<b>\$ 2,517,364</b>





# Water Fund



The mission of the Water Department is to provide high quality, safe, potable water to all Bel Aire residents; maintain the City's water infrastructure, including water towers; and work with CCUA and The City of Wichita to ensure no interruptions in water service. The Department staff seeks to provide the highest level of customer service possible.

Revenue in the Water Fund is driven by water sales to Bel Aire utility customers. Water sales account for 94 percent of the total annual revenue in the Water fund. Sales of \$1,600,000 are budgeted for 2013, based on historical sales data. Declining consumption has put pressure on the fund to collect more revenue from sales. As the City grows and more customers utilize the City's water supply, revenues will increase and alleviate the burden on the declining fund balance. The projected 2013 beginning fund balance of \$112,332 will be reduced to \$70,988 at the end of the year if all budgeted expenditures are made.

REVENUES	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
WATER UTILITY INCOME	1,114,535	1,529,306	1,697,287	1,560,300	1,666,419
OTHER INCOME	107,518	49,082	17,731	12,500	29,000
BEGINNING FUND BALANCE	276,504	85,613	112,575	94,123	112,332
<b>WATER UTILITY TOTAL</b>	<b>\$1,498,557</b>	<b>\$1,664,001</b>	<b>\$1,827,593</b>	<b>\$1,666,923</b>	<b>\$1,807,751</b>

Water fund expenditures are largely concentrated in Contractual obligations. Bel Aire purchases water from two sources: the Chisholm Creek Utility Authority (CCUA) and the City of Wichita. The greatest expense for the Water Fund is \$605,000 in CCUA debt payments and \$315,000 for operations and maintenance at CCUA. Bel Aire has a take or pay contract with the City of Wichita projected to be \$343,333 for 2013. Capital Outlays for 2013 are for a maintenance contract on the older City water tower that extends through 2015. The Transfer Out budget is for a bond payment that the Waste Water, Water, and Special Highway funds all pay a portion of.

EXPENDITURES	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	305,803	289,127	266,509	210,000	185,200
CONTRACTUAL TOTAL	1,055,157	997,538	1,178,625	1,148,250	1,285,883
COMMODITIES TOTAL	61,411	61,595	65,193	68,900	74,100
CAPITAL OUTLAY TOTAL	15,353	136,102	38,666	34,846	34,128
TRANSFERS OUT TOTAL	118,855	106,364	120,000	157,071	157,452
<b>WATER UTILITY TOTAL</b>	<b>\$1,556,579</b>	<b>\$1,590,727</b>	<b>\$1,668,994</b>	<b>\$1,619,067</b>	<b>\$1,736,763</b>



# Waste Water Fund



The mission of the Waste Water Department is to provide safe waste water service to all Bel Aire residents, maintain the City's waste water infrastructure, including lift stations, and work with CCUA to ensure no interruptions in waste water service. The Department staff seeks to provide the highest level of customer service possible.

Revenue in the Waste Water Fund is driven by sewer charges to Bel Aire utility customers. Sewer charges account for 98 percent of the total annual revenue in the Waste Water Fund. Charges of \$1,400,800 are budgeted in 2013, based on historical sales data. Declining consumption has put pressure on the fund to collect more revenue from sales. As the City grows and more customers utilize the City's waste water system, revenues will increase and alleviate the burden on the fund balance. The projected 2013 beginning fund balance of \$240,643 will be reduced to \$92,410 at the end of the year if all budgeted expenditures are made. This is based largely on estimated debt service payments that may be reduced when bonds are issued.

REVENUES	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SEWER UTILITY REVENUE TOTAL	1,356,932	1,402,929	1,393,572	1,402,300	1,424,800
OTHER REVENUES TOTAL	100	0	0	0	0
BEGINNING FUND BALANCE	165,896	295,559	286,356	146,735	240,643
<b>WASTE WATER FUND TOTAL</b>	<b>\$1,522,928</b>	<b>\$1,698,488</b>	<b>\$1,679,928</b>	<b>\$1,549,035</b>	<b>\$1,665,443</b>

Waste Water Fund expenditures are largely concentrated in Contractual obligations. The greatest expense for the Waste Water Fund is \$713,000 in CCUA debt payments and \$320,000 for treatment and maintenance at CCUA. The Transfer Out budget is for a bond payment that the Waste Water, Water, and Special Highway funds all pay a portion of.

EXPENDITURES	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	193,783	172,758	182,797	161,000	198,000
CONTRACTUAL TOTAL	984,124	912,871	870,645	1,033,850	1,052,050
COMMODITIES TOTAL	25,567	50,508	71,173	67,300	78,850
CAPITAL OUTLAY TOTAL	10,705	30,961	43,338	35,000	30,000
TRANSFERS OUT TOTAL	0	245,756	161,976	214,536	214,133
<b>WASTE WATER FUND TOTAL</b>	<b>\$1,214,179</b>	<b>\$1,412,854</b>	<b>\$1,329,900</b>	<b>\$1,511,686</b>	<b>\$1,573,033</b>





# Special Highway Fund



The mission of the Special Highway Fund is to maintain the City's transportation infrastructure including streets, traffic signs and signals; work with other jurisdictions to ensure limited resources are used properly and provide superior customer service. The City maintains almost 50 miles of roadway.

All revenues for the Special Highway Fund come from State and County highway fuel taxes. Estimates are provided annually by the League of Kansas Municipalities. The beginning fund balance of \$229,179 is expected to decrease to \$100,486 at the end of the 2013. This is to allow for an increased budget for street improvements and repair.

REVENUES	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
TAXES TOTAL	251,431	270,242	259,038	267,450	255,600
OTHER REVENUE TOTAL	0	639	0	0	0
BEGINNING FUND BALANCE	256,192	267,277	261,083	153,817	229,179
<b>SPECIAL HIGHWAY FUND TOTAL</b>	<b>\$ 507,623</b>	<b>\$ 538,158</b>	<b>\$ 520,122</b>	<b>\$ 421,267</b>	<b>\$ 484,779</b>

The salaries for the Public Works Director and five full-time staff members are divided among the Water, Waste Water and Special Highway Funds.

The Commodities category contains expenditures of \$50,000 for street repairs and \$15,000 for snow and ice removal. Capital Outlays include \$75,000 budgeted for street improvements, a lease payment of \$32,732 for final payment on a street sweeper and \$20,000 for the first of three payments on a bucket truck.

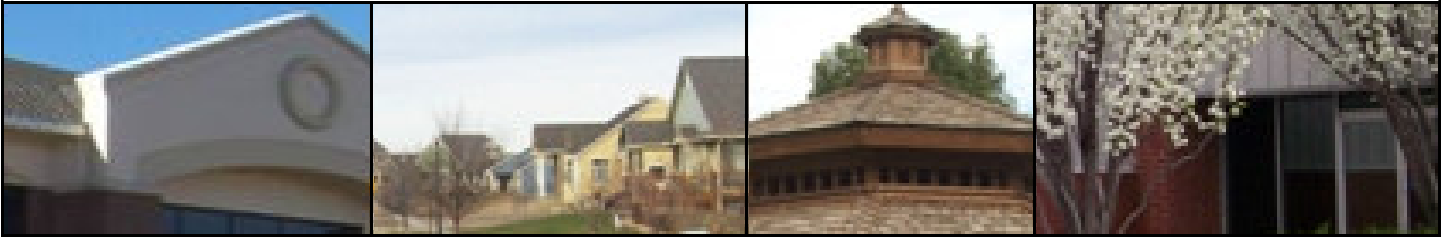
The Transfer Out budget is for a bond payment that the Waste Water, Water, and Special Highway funds all pay a portion of.

EXPENDITURES	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	46,981	59,015	61,686	56,000	61,500
CONTRACTUAL TOTAL	36,764	43,933	45,999	48,450	51,450
COMMODITIES TOTAL	72,936	73,064	63,452	93,550	107,170
CAPITAL OUTLAY TOTAL	161,627	88,135	72,342	82,731	152,732
TRANSFERS OUT TOTAL	(88,498)	13,166	8,700	11,493	11,441
<b>SPECIAL HIGHWAY FUND TOTAL</b>	<b>\$ 229,810</b>	<b>\$ 277,313</b>	<b>\$ 252,179</b>	<b>\$ 292,224</b>	<b>\$ 384,293</b>





# Employee Benefit Fund



Employee Benefits was established as a special fund of the City of Bel Aire in 2002. The fund has a dedicated mill levy to support the City's portion of federal and state mandated employee expenses and health and life insurance costs.

The dedicated mill levy for 2013 was reduced by 2.05 mills to 8 mills. The shift in funds is made possible by switching to a lower-cost/higher deductible health insurance plan and reductions in the number of employees. The budgeted beginning fund balance of \$65,728 is expected to remain unchanged by the end of the year if all budgeted expenditures are made.

REVENUE	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
TAXES TOTAL	608,304	643,225	627,561	534,072	419,512
OTHER REVENUE TOTAL	705	0	0	200	0
BEGINNING FUND BALANCE	37,627	106,800	233,089	180,728	65,728
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>\$ 646,636</b>	<b>\$ 750,025</b>	<b>\$ 627,561</b>	<b>\$ 715,000</b>	<b>\$485,240</b>

The largest expenses in this fund are for health insurance, Federal payroll taxes (FICA) and Kansas Public Employees Retirement System (KPERs) in which all eligible employees are enrolled. The City is required to contribute 7.94 percent of an eligible employee's wages to KPERs. Employees are required to invest between 4-6 percent of their total salary each year, depending on their plan.

EXPENDITURE	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
PERSONNEL TOTAL	539,447	528,064	533,049	654,400	424,850
CONTRACTUAL TOTAL	390	390	390	400	390
TRANSFER/RESERVE TOTAL	0	0	0	60,000	60,000
<b>TOTAL EMP BENEFIT EXPENSES</b>	<b>\$ 539,837</b>	<b>\$ 528,454</b>	<b>\$ 533,439</b>	<b>\$ 714,800</b>	<b>\$ 485,240</b>







# Bond and Interest Fund



The Bond & Interest Fund is used to pay the debt service requirements of the City. Only General Obligation debt and Revenue Bond debt are paid through the Bond and Interest Fund. Other debt instruments, such as PBC rents that the City is responsible for, are paid through the General Fund and Proprietary Funds.

Revenue projections are based on figures provided by the County Clerk on an annual basis. The low beginning fund balance of \$6,336 is expected to increase to \$22,250 by the end of 2013.

REVENUE	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SPECIAL ASSESSMENTS	1,418,219	1,334,154	1,212,677	1,361,681	1,599,855
OTHER REVENUES TOTAL	0	0	0	0	0
TRANSFERS IN TOTAL	0	259,425	342,229	572,170	741,363
BEGINNING FUND BALANCE	455,623	32,975	69,674	86,648	6,336
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,873,842</b>	<b>\$ 1,626,554</b>	<b>\$ 1,624,580</b>	<b>\$ 2,020,499</b>	<b>\$ 2,347,554</b>

The City has traditionally used Temporary Note financing for installation of infrastructure in new developments. Temporary Notes are issued at the request of developers for a project period of up to four years. At the end of the project period, the total cost of the project is calculated and assessed to the property owners. The City then converts the Temporary Notes to General Obligation bonds which are funded by the special assessments of the beneficiary property owners, or payable by the City-at-large.

EXPENDITURES	2009	2010	2011	2012	2013
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
DEBT SERVICE PRINCIPAL	1,055,000	975,000	1,055,000	1,290,000	1,477,872
DEBT SERVICE INTEREST	663,609	573,430	563,446	695,648	847,432
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,718,609</b>	<b>\$ 1,548,430</b>	<b>\$ 1,618,447</b>	<b>\$ 1,985,648</b>	<b>\$ 2,325,304</b>





# Non-Budgeted Funds



The City maintains four non-budgeted funds: Capital Improvement, Equipment Reserve, Capital Projects and Trustee (Public Building Commission).

The Capital Improvement Fund is a special fund designated for long term savings for larger capital projects. In 2012, \$32,000 was spent from the Capital Improvement Fund to help construct a walking trail that connected the new USD 259 elementary school with the Central Park area. The trail was the result of a partnership between the City of Bel Aire, USD 259, and the Sunflower Foundation. A preliminary City-wide Capital Improvement Plan (CIP) was developed in 2012, and a few lower-cost items were added to the 2013 operating budgets for various departments and/or funds. There are no budgeted contributions to or expenditures from this fund for 2013, however the fund balance may be utilized to cover unforeseen expenses or to provide matching funds for large grant projects such as the walking trail. Alternative funding mechanisms including grants and loans are being pursued to fund necessary projects that exceed budget availability.

The Equipment Reserve Fund serves as savings accounts for larger equipment and vehicle purchases. The Equipment Reserve Fund was utilized in 2012 to fund the purchase of a \$10,000 truck for the public works department when their existing truck stopped working and was no longer feasible to repair. There are no budgeted contributions to or expenditures from this fund for 2013 based on budget constraints. The fund balance may be utilized in 2013 to help cover unforeseen and unbudgeted vehicle or equipment purchases as it was in 2012.

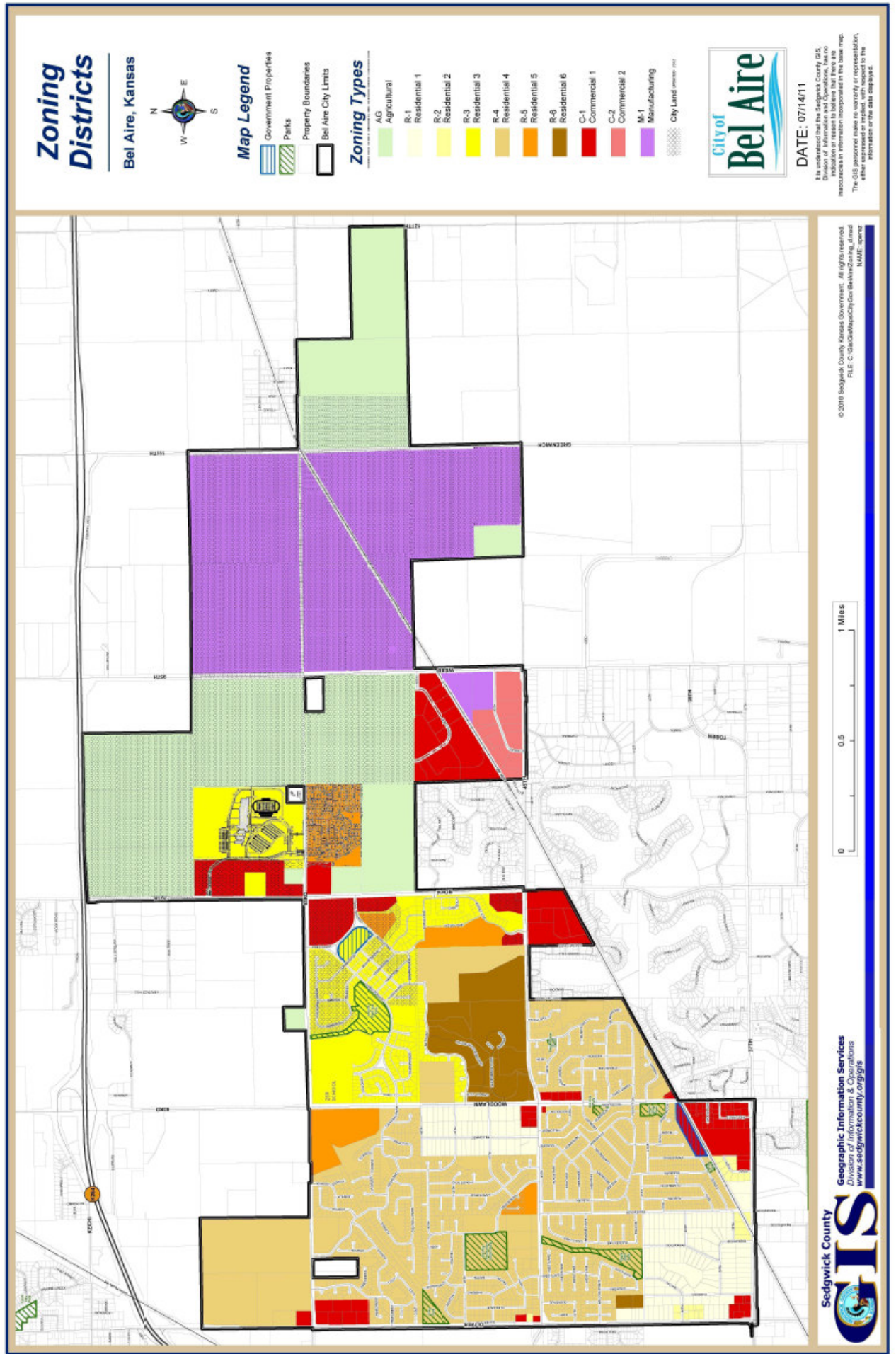
The Capital Projects Fund is comprised mostly of temporary note proceeds that are used to finance specific projects. Expenses in this fund are dictated by project costs but cannot exceed available funds and cannot be used in any part to pay for City operating expenses or any other cost outside of the scope of each individual project.

The Trustee Fund includes all outstanding Public Building Commission debt issuances. This fund will receive the budgeted transfers from the General Fund to cover the 2013 debt payments, which will also be paid directly from this fund.





# Zoning Map







# Glossary

**Ad Valorem Tax:** A tax levied on the assessed value of real and personal property (also referred to as property tax).

**Assessed Valuation:** The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. The value is also determined by the property classification; residential real estate is assessed at 11.5%.

**Audit:** An examination of the financial activities of an agency and the report based on such examination.

**Basis of Accounting:** Method used to determine when revenues and expenditures are recognized for budget purposes.

**Balanced Budget:** When a government's total revenues equal total expenditures.

**Budget:** A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them.

**Budget Adoption:** A formal process by which the budget is approved by the governing body.

**Budget Amendment:** The legal means by which an adopted budget may be increased. The budget may not be increased with ad valorem taxes. The amendment process follows similar steps as the budget adoption.

**Budget Calendar:** Schedule of events followed by the City in the preparation, review and administration of the budget.

**Capital Expenditures:** Funds used to acquire or improve long-term assets.

**Capital Improvement Plan (CIP):** A long-term plan for capital expenditures.

**Certification of Participation (COP):** Lease financing agreements in the form of tax exempt securities similar to bonds.

**City Manager:** The chief administrator of a municipality under the council-manager form of government.

**City of the Second Class:** Kansas statute provides for three classifications of cities based on population size.

**Commodities:** Tangible goods and supplies.

**Contractual Services:** Costs of services.

**Council:** Elected officials of a city who set the general policies under which the city operates.

**Debt Service:** The annual payments required to support debt issuances including interest and principal.

**Department:** A functionally similar group of city employees. The City's Departments are headed by a single Department Director who reports directly to the City Manager.

**Expenditure:** An outlay of cash for the purpose of acquiring an asset or providing a service.

**Fees:** General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, fines and fees.

**FTE (Full Time Equivalents):** Staffing levels are measured in FTE's to give a consistent comparison from year to year.

**Franchise:** A special privilege granted by a government, permitting the use of public property.

**Fund:** An independent fiscal and accounting entity for recording expenditures and revenues. Funds are established for specific activities and are subject to special limitations.







# Glossary

**General Fund:** The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

**General Obligation Bond:** A debt instrument which gives borrowing power to a municipality based upon taxing authority to repay the debt and interest.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

**Governing Body:** The elected officials of the City including the mayor plus Council members.

**Grant:** A monetary contribution by an outside organization to financially support a particular function or purpose.

**Interest:** Fee charged by the lender to a borrower for use of borrowed money.

**Investment Income:** Interest earned on public funds. Investments can only be made in accordance with state law.

**Levy:** The total amount of taxes imposed by a government to support governmental activities.

**Line Item:** The most detailed unit of budgetary expenditures listed in the City of Bel Aire budget.

**Mayor:** Elected leader of the Governing Body.

**Mill:** A monetary unit used to express the property tax rate. One mill equals \$1 of tax per \$1,000 of assessed value

**Modified Accrual:** An accounting method which reports revenues when they are measurable and available.

**Motor Vehicle Tax:** The County Appraiser determines the value of motor vehicles and the County Treasurer collects and distributes the tax.

**Operating Budget:** A one-year budget approved by the City Council that includes appropriations for direct services to the public including wages and benefits, materials and services, and equipment. Excluded from the operating budget are capital improvement projects, debt service requirements, transfers, and reserves.

**Ordinance:** An enforceable law or statute enacted by a city, town or county. See Resolution.

**Principal:** The amount of borrowed funds which remain unpaid.

**Proprietary Fund:** Governmental activities that can be operated most like a commercial business.

**Public Hearing:** A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject such as the proposed annual budget.

**Resolution:** An act that is typically less formal than an ordinance, expressing the opinion or mind of the governing body, and generally dealing with matters of a special or temporary character or setting policy.

**Revenue:** A source of income which finances governmental operations.

**Special Assessments:** Charges assessed against property in a special district formed to pay for specific improvements.

**Special Revenue Funds:** Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**16/20 Vehicle Tax:** The State of Kansas collects tax on larger vehicles and distributes a portion to cities.





## Appendix A: Line Item Budget: General Fund

REVENUES	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2013 ADOPTED
AD VALOREM TAX	936,212	1,003,216	1,176,482	1,626,857	1,680,185
DELINQUENT TAX	11,356	12,345	11,013	12,000	12,000
PILOT FEES	5,500	11,000	7,500	5,500	8,000
MOTOR VEHICLE TAX	162,711	161,722	178,844	190,811	221,869
RECREATION VEHICLE TAX	997	1,121	1,002	1,452	1,394
16/20M VEHICLE TAX	358	793	100	665	912
COUNTY SALES TAX	858,337	846,431	890,721	845,000	900,000
ALCOHOL TAX	3,524	-3,524	0	0	0
<b>TAXES TOTAL</b>	<b>1,978,995</b>	<b>2,033,104</b>	<b>2,265,662</b>	<b>2,682,285</b>	<b>2,824,360</b>
WATER FRANCHISE FEE	50,000	54,167	45,833	50,000	0
ELECTRIC FRANCHISE FEE	68,094	191,427	212,196	180,000	215,000
SEWER FRANCHISE FEE	50,000	54,167	45,833	50,000	0
GAS SERVICE FRANCHISE FEE	91,835	84,729	76,175	90,000	65,000
TELEPHONE FRANCHISE FEE	9,519	8,663	8,536	8,500	9,000
CABLE TV FRANCHISE FEE	41,905	42,252	45,366	44,000	55,000
<b>FRANCHISE FEE TOTAL</b>	<b>311,353</b>	<b>435,405</b>	<b>433,940</b>	<b>422,500</b>	<b>344,000</b>
COURT FINES	140,769	196,579	180,602	145,000	80,000
COURT COSTS	50,677	58,047	73,964	50,000	25,000
LAW ENFORCEMENT TRAINING FEE	-20	9,813	7,951	5,000	2,000
COURT SYSTEM IMPROVEMENT FEE	0	5,877	4,773	2,500	1,500
COURT SERVICES ASSESSED FEE	0	5,877	4,773	2,500	1,500
JAIL FEE REIMBURSEMENTS	0	0	0	0	1,000
POLICE REPORT FEES	2,989	3,534	3,050	3,000	1,700
FALSE ALARM FEES	0	475	478	500	0
<b>FINES &amp; FEES TOTAL</b>	<b>194,415</b>	<b>280,202</b>	<b>275,589</b>	<b>208,500</b>	<b>112,700</b>
BUILDING PERMITS	33,314	160,827	19,711	50,000	60,000
ZONING, PLATTING, VARIANCE	2,180	820	2,740	2,000	1,000
CONTRACTORS LICENSES	16,985	20,075	7,550	18,000	20,000
SIGNS, APPROACHES, CURB CUT	25	0	4	0	0
SENIOR MISC. FEES	1,500	0	20	1,000	0
BUSINESS LICENSES	1,905	4,025	18,175	3,500	4,500
COMMUNITY ROOM RENTAL	3,205	2,145	3,115	2,500	1,750
PLAN REVIEW FEES	0	0	0	0	0
MISC. PERMITS/LICENSES	215	0	0	0	0
ANIMAL LICENSES/PERMITS	180	890	4,030	1,000	2,500
GARAGE SALES	355	548	431	500	400
FIREWORKS PERMITS	0	6,100	8,600	8,600	8,600
<b>PERMITS &amp; LICENSES TOTAL</b>	<b>59,864</b>	<b>195,430</b>	<b>64,376</b>	<b>87,100</b>	<b>98,750</b>



## Appendix A: Line Item Budget: General Fund

	2009	2010	2011	2012	2013
REVENUES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
RECREATION PROGRAM FEES	46,975	47,113	55,081	60,000	55,000
RECREATION DAY FEES/PASS	4,198	5,057	6,297	6,600	4,500
RECREATION FACILITY RENTAL	7,623	8,842	8,955	9,000	9,000
RECREATION CONCESSIONS	277	186	180	240	150
RECREATION MISC. FEES	88	730	145	600	100
<b>RECREATION TOTAL</b>	<b>59,161</b>	<b>61,928</b>	<b>70,657</b>	<b>76,440</b>	<b>68,750</b>
CP POOL - DAY FEES	3,498	4,569	4,628	4,500	3,700
CP POOL - PROGRAMS/LESSONS	4,055	5,459	5,121	5,500	4,700
CP POOL - MEMBERSHIPS	5,391	4,545	3,675	5,500	5,500
CP POOL - FACILITY RENTALS	1,320	1,290	1,500	1,250	1,500
CP POOL - MISC. INCOME	116	39	46	50	0
CP POOL - HOA DUES/PAYMENTS	8,700	9,300	10,250	10,000	10,500
<b>POOL TOTAL</b>	<b>23,079</b>	<b>25,202</b>	<b>25,220</b>	<b>26,800</b>	<b>25,900</b>
BUREAU OF JUSTICE GRANTS	0	0	0	2,500	1,200
DARE PROGRAM	420	0	0	0	0
GRANTS-SG CO DEPT AGING	18,000	18,000	18,000	18,000	18,000
GRANTS-POLICE SALARY	2,985	562	2,421	3,000	2,000
SENIOR GRANTS/DONATIONS	-99	362	-85	0	0
<b>GRANTS TOTAL</b>	<b>21,306</b>	<b>18,924</b>	<b>20,336</b>	<b>23,500</b>	<b>21,200</b>
TRASH ADMINISTRATIVE FEE	1,104	13,630	14,220	14,000	0
DONATIONS	61	614	46	0	0
INTEREST ON INVESTMENTS	22,343	21,324	1,894	3,000	700
LEASE INCOME/OLD CITY HALL	31,831	35,456	35,821	35,500	35,821
LEASE INCOME/SPRINT TOWER	7,152	6,804	6,411	7,000	7,165
MISC. RENTAL INCOME	4,350	3,900	600	4,000	0
MISC. INCOME	911,149	1,746	99	1,000	1,000
MISC. REIMBURSEMENTS	5,895	10,459	7,599	6,000	7,500
SALES OF EQUIPMENT	475	6,808	535	1,000	1,000
<b>OTHER INCOME TOTAL</b>	<b>984,359</b>	<b>100,740</b>	<b>67,225</b>	<b>71,500</b>	<b>53,186</b>
RESIDENTIAL LOT SALES	0	12,111	848,462	280,000	280,000
COMMERCIAL LAND SALES	0	0	0	0	0
<b>LAND REVENUE TOTAL</b>	<b>0</b>	<b>12,111</b>	<b>848,462</b>	<b>280,000</b>	<b>280,000</b>
TRANSFER IN	0	12,012	0	0	0
<b>BEGINNING FUND BALANCE</b>	<b>520,903</b>	<b>312,373</b>	<b>711,888</b>	<b>446,776</b>	<b>583,900</b>
<b>GENERAL FUND TOTAL REVENUE</b>	<b>\$ 4,153,435</b>	<b>\$ 3,487,431</b>	<b>\$ 4,783,354</b>	<b>\$ 4,325,401</b>	<b>\$ 4,412,746</b>



## Appendix A: Line Item Budget: General Fund

ADMINISTRATION DEPARTMENT	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	153,517	128,708	128,948	114,000	125,000
EVALUATION CONTINGENCY	0	0	21,400	0	0
OVERTIME CONTINGENCY	2,402	2,946	2,209	1,000	1,000
<b>PERSONNEL TOTAL</b>	<b>150,443</b>	<b>131,654</b>	<b>152,557</b>	<b>115,000</b>	<b>126,000</b>
COMPUTER SUPPORT SERVICES	415	688	3,688	5,000	5,000
CONTRACTUAL SERVICES	19,140	3,273	1,415	8,000	1,000
OFFICE SPACE RENTAL	165,475	165,475	165,475	0	0
LIABILITY INSURANCE	3,369	3,882	4,631	4,000	5,000
ENGINEERING SERVICES	0	180	2,615	0	0
JANITORIAL SERVICES	0	0	241	0	0
COMMUNICATION SERVICES	9,506	9,380	6,176	2,000	2,000
UTILITIES	14,443	15,735	16,120	16,750	16,000
REFUNDS	1,423	1,494	1,389	1,500	1,000
RECONCILING EXPENSE	0	0	326	0	0
<b>CONTRACTUAL TOTAL</b>	<b>214,237</b>	<b>200,107</b>	<b>202,075</b>	<b>37,250</b>	<b>30,000</b>
PROFESSIONAL DUES/MEMBERSHIPS	1,208	1,882	1,380	1,700	1,400
OFFICE SUPPLIES	5,413	5,100	4,463	5,000	4,500
OFFICE EQUIPMENT/FURNISHINGS	5,983	1,307	2,592	1,500	1,500
POSTAGE	988	1,320	855	1,300	1,000
PUBLICATIONS	5,780	3,359	3,469	2,500	3,100
SAFETY EQUIPMENT & SUPPLIES	0	1,000	0	200	50
MERCHANDISE FOR DISTRIBUTION	1,079	149	383	500	400
TRAINING & CONFERENCES	14,043	8,152	3,512	12,000	9,000
<b>COMMODITIES TOTAL</b>	<b>34,492</b>	<b>22,269</b>	<b>16,653</b>	<b>24,700</b>	<b>20,950</b>
LAND/RIGHT OF WAY ESTIMATES	0	92	145	0	0
PUBLIC GROUND IMPROVEMENTS	0	4,851	0	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>0</b>	<b>4,943</b>	<b>145</b>	<b>0</b>	<b>0</b>
TRANSFER TO CAP IMPROV RESERVE	50,000	3,639	0	0	0
<b>TRANSFERS TOTAL</b>	<b>50,000</b>	<b>3,639</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATION DEPT TOTAL</b>	<b>\$ 449,172</b>	<b>\$ 362,612</b>	<b>\$ 371,430</b>	<b>\$ 176,950</b>	<b>\$ 176,950</b>







## Appendix A: Line Item Budget: General Fund

PLANNING & ZONING DEPARTMENT	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	39,858	40,281	40,246	40,500	43,800
OVERTIME CONTINGENCY	198	334	160	800	800
<b>PERSONNEL TOTAL</b>	<b>40,056</b>	<b>40,615</b>	<b>40,406</b>	<b>41,300</b>	<b>44,600</b>
CONTRACTED BUILDING INSPECTION	0	0	0	500	300
PLAN REVIEW FEES	0	0	0	250	200
COMPUTER SUPPORT SERVICES	0	778	1,049	1,000	1,000
CONTRACTUAL SERVICES	789	400	400	1,000	400
LIABILITY INSURANCE	0	565	552	600	600
ENGINEERING SERVICES	4,678	17,180	30,223	20,700	22,000
COMMUNICATION SERVICES	53	382	455	600	650
<b>CONTRACTUAL TOTAL</b>	<b>85,632</b>	<b>19,305</b>	<b>32,679</b>	<b>24,650</b>	<b>25,150</b>
PROFESSIONAL DUES/MEMBERSHIPS	250	327	102	900	500
ECONOMIC DEVELOPMENT	96	0	0	0	0
OFFICE SUPPLIES	342	525	575	700	630
OFFICE EQUIPMENT/FURNISHINGS	436	4,542	110	100	150
POSTAGE	532	406	533	600	600
PUBLICATIONS/PRINTING	143	1,451	1,008	1,000	1,200
SAFETY EQUIPMENT & SUPPLIES	0	5	23	100	100
UNIFORMS/CLOTHING	301	264	304	300	300
TRAINING & CONFERENCES	1,200	298	1,607	2,300	2,300
VEHICLE/EQUIPMENT MAINT/REPAIR	283	29	43	300	300
PETROLEUM PRODUCTS	426	944	897	1,050	1,500
<b>COMMODITIES TOTAL</b>	<b>4,007</b>	<b>8,791</b>	<b>5,202</b>	<b>7,350</b>	<b>7,580</b>
VEH/EQUIPMENT LEASE/PURCHASE	0	6,728	6,729	0	4,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>0</b>	<b>6,728</b>	<b>6,729</b>	<b>0</b>	<b>4,000</b>
<b>PLANNING &amp; ZONING TOTAL</b>	<b>\$ 129,695</b>	<b>\$ 75,439</b>	<b>\$ 85,016</b>	<b>\$ 73,300</b>	<b>\$ 81,330</b>



## Appendix A: Line Item Budget: General Fund

MUNICIPAL COURT DEPARTMENT	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	50,463	47,766	53,554	49,000	52,000
OVERTIME CONTINGENCY	752	650	544	500	500
<b>PERSONNEL TOTAL</b>	<b>51,215</b>	<b>48,416</b>	<b>54,098</b>	<b>49,500</b>	<b>52,500</b>
COMPUTER SUPPORT SERVICES	0	408	934	1,000	1,000
CONTRACTUAL SERVICES	584	777	691	750	750
OFFICE SPACE RENTAL	32,107	32,107	32,107	0	0
COURT APPT ATTORNEY/INVESTIG	12,350	10,646	14,914	8,500	6,000
LIABILITY INSURANCE	654	754	802	900	800
LEGAL SERVICES (PROSECUTOR)	4,618	10,581	18,061	9,200	8,600
MEDICAL SERVICES	0	0	0	100	100
COMMUNICATION SERVICES	482	482	226	225	300
UTILITIES	2,468	2,622	2,586	2,675	2,750
REFUNDS	40	0	0	0	0
INMATE HOUSING FEES	0	51,486	11,859	40,000	40,000
<b>CONTRACTUAL TOTAL</b>	<b>53,301</b>	<b>109,863</b>	<b>82,179</b>	<b>63,350</b>	<b>60,300</b>
PROFESSIONAL DUES/MEMBERSHIP	110	110	75	200	200
OFFICE SUPPLIES	1,508	2,368	1,819	1,000	900
OFFICE EQUIPMENT/FURNISHINGS	815	934	422	500	500
POSTAGE	792	733	866	750	750
PUBLICATIONS/PRINTING	471	54	606	200	250
UNIFORMS/CLOTHING	13	22	20	50	50
TRAINING & CONFERENCES	1,365	448	150	650	650
<b>COMMODITIES TOTAL</b>	<b>5,074</b>	<b>4,669</b>	<b>3,958</b>	<b>3,350</b>	<b>3,300</b>
<b>MUNICIPAL COURT DEPT. TOTAL</b>	<b>\$ 109,590</b>	<b>\$ 162,948</b>	<b>\$ 140,235</b>	<b>\$ 116,200</b>	<b>\$ 116,100</b>





## Appendix A: Line Item Budget: General Fund

<b>PARKS &amp; GROUNDS DEPARTMENT</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
SALARIES	135,316	112,605	109,341	76,000	87,200
OVERTIME CONTINGENCY	371	75	143	100	500
<b>PERSONNEL TOTAL</b>	<b>135,687</b>	<b>112,680</b>	<b>109,484</b>	<b>76,100</b>	<b>87,700</b>
COMPUTER SUPPORT SERVICES	0	408	729	500	500
MOWING SERVICES	0	4,210	6,473	17,000	24,000
CONTRACTUAL SERVICES	12,292	1,721	1,939	10,800	3,800
LIABILITY INSURANCE	2,349	4,160	4,101	4,160	4,200
ENGINEERING SERVICES	0	0	0	0	0
MEDICAL SERVICES	148	0	0	200	200
COMMUNICATION SERVICES	2,834	3,344	2,214	2,000	2,000
UTILITIES	3,825	4,368	4,180	4,065	4,500
REFUNDS	100	0	0	0	0
<b>CONTRACTUAL TOTAL</b>	<b>21,547</b>	<b>18,211</b>	<b>19,637</b>	<b>38,725</b>	<b>39,200</b>
AGRICULTURAL/HORTICULT SUPPLY	716	3,909	3,028	2,000	2,000
TREES	2,000	2,400	1,946	2,000	2,000
CHEMICALS	83	1,108	1,527	1,000	1,500
IRRIGATION SYSTEMS	0	1,454	2,836	3,000	3,000
PROFESSIONAL DUES/MEMBERSHIPS	0	85	254	260	300
COMMUNITY RELATIONS/EVENTS	0	0	104	0	0
OFFICE SUPPLIES	216	436	621	450	400
OFFICE EQUIPMENT/FURNISHINGS	0	1,621	660	100	500
POSTAGE	0	2	0	50	50
PUBLICATIONS	0	94	0	50	50
CLEANING SUPPLIES	79	329	469	100	400
SAFETY EQUIPMENT & SUPPLIES	304	304	451	450	600
UNIFORMS/CLOTHING	0	665	910	450	500
TRAINING & CONFERENCES	198	765	800	1,250	1,250
MINOR EQUIPMENT: TOOLS,ELECT	871	2,362	2,097	2,500	3,500
VEHICLE/EQUIPMENT REPAIRS & MAINT	1,731	3,380	7,309	4,500	6,500
PETROLEUM PRODUCTS	1,108	9,538	8,383	12,000	10,000
CONSTRUCTION MATERIAL/SUPPLIES	203	789	1,899	1,500	2,500
SIGNS, MATERIAL/SUPPLIES	0	200	1,321	250	250
RADIO/COMMUNICATION EQUIPMENT	0	0	0	150	150
RECREATIONAL EQUIPMENT/SUPPLY	135	105	0	100	100
<b>COMMODITIES TOTAL</b>	<b>7,644</b>	<b>29,546</b>	<b>34,618</b>	<b>32,160</b>	<b>35,550</b>
VEHICLE/EQUIPMENT LEASE/PURCHASE	0	0	7,950	0	7,000
BUILDINGS/FIXED EQUIPMENT	0	0	0	1,000	0
PRODUCTION/CONSTRUCTION EQUIP	4,608	0	0	1,000	0
PARK EQUIPMENT	0	0	738	0	0
PUBLIC GROUNDS IMPROVMENT	0	1,687	2179	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>4,608</b>	<b>1,687</b>	<b>10,867</b>	<b>2,000</b>	<b>7,000</b>
<b>PARKS &amp; GROUNDS DEPT TOTAL</b>	<b>\$ 169,485</b>	<b>\$ 162,124</b>	<b>\$ 174,606</b>	<b>\$ 148,985</b>	<b>\$ 169,450</b>



## Appendix A: Line Item Budget: General Fund

POLICE DEPARTMENT	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	563,746	571,745	524,463	365,000	385,000
OVERTIME CONTINGENCY	27,206	14,643	8,580	15,000	12,000
<b>PERSONNEL TOTAL</b>	<b>590,952</b>	<b>586,388</b>	<b>533,044</b>	<b>380,000</b>	<b>397,000</b>
COMPUTER SUPPORT SERVICES	450	2,199	10,546	9,000	6,000
CONTRACTUAL SERVICES	6,600	4,133	4,093	4,500	5,000
OFFICE SPACE RENTAL	49,395	49,395	49,395	0	0
COURT COSTS/INVESTIGATION EXP	0	26	0	300	300
LIABILITY INSURANCE	18,652	15,978	16,158	17,075	15,500
MEDICAL SERVICES	252	370	278	750	500
COMMUNICATION SERVICES	3,264	3,486	6,058	3,725	5,250
UTILITIES	3,503	4,033	3,979	5,000	4,200
REFUNDS	0	0	52	0	0
<b>CONTRACTUAL TOTAL</b>	<b>82,116</b>	<b>79,620</b>	<b>90,559</b>	<b>40,350</b>	<b>36,750</b>
PROFESSIONAL DUES/MEMBERSHIP	705	995	593	400	600
COMMUNITY RELATIONS/EVENTS	1,171	261	432	625	450
OFFICE SUPPLIES	2,066	2,669	1,572	2,000	1,800
OFFICE EQUIPMENT/FURNISHINGS	7,950	3,594	4,522	2,000	1,500
POSTAGE	512	717	406	1,000	500
PRINTING & PUBLICATIONS	2,150	2,538	1,723	1,615	1,750
CLEANING SUPPLIES	107	196	0	200	100
SAFETY EQUIPMENT & SUPPLIES	3,668	4,369	2,461	3,255	3,000
MERCHANDISE FOR DISTRIBUTION	439	968	56	400	100
UNIFORMS/CLOTHING	9,024	9,037	3,637	6,000	4,900
TRAINING & CONFERENCES	10,533	11,190	4,267	11,760	8,000
MINOR EQUIPMENT: TOOLS,ELECT	952	848	0	210	100
VEHICLE/EQUIP REPAIRS & MAINT	21,558	25,852	20,831	16,000	16,000
PETROLEUM PRODUCTS	27,828	39,946	41,946	30,772	30,000
CONSTRUCTION MATERIAL/SUPPLIES	1,075	656	1	500	100
POLICE SUPPLIES	8,332	8,446	10,819	5,143	5,000
RADIO/COMMUNICATION EQUIPMENT	12,721	11,750	126	0	0
<b>COMMODITIES TOTAL</b>	<b>110,791</b>	<b>124,032</b>	<b>93,391</b>	<b>81,880</b>	<b>73,900</b>
VEHICLE/EQUIP LEASE/PURCHASE	44,659	48,265	38,290	12,168	12,169
TRANSFER TO EQUIPMENT RESERVE	0		0	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>44,659</b>	<b>48,265</b>	<b>38,290</b>	<b>12,168</b>	<b>12,169</b>
<b>POLICE DEPT TOTAL</b>	<b>\$ 828,518</b>	<b>\$ 838,305</b>	<b>\$ 755,284</b>	<b>\$ 514,398</b>	<b>\$ 519,819</b>







## Appendix A: Line Item Budget: General Fund

RECREATION DEPARTMENT	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	136,841	136,346	121,943	129,000	133,200
OVERTIME CONTINGENCY	833	230	913	1,000	0
<b>PERSONNEL TOTAL</b>	<b>137,674</b>	<b>136,576</b>	<b>122,856</b>	<b>130,000</b>	<b>133,200</b>
COMPUTER SUPPORT SERVICES	0	408	1,757	1,000	3,000
CONTRACTUAL SERVICES	1,986	3,127	3,798	3,000	3,000
LIABILITY INSURANCE	2,196	2,877	2,983	3,000	3,200
MEDICAL SERVICES	0	0	197	200	200
RECREATION INSTRUCTORS	10,351	10,305	12,771	10,000	11,000
JANITORIAL SERVICES	773	873	1,000	900	1,000
COMMUNICATIONS SERVICES	5,385	5,746	4,258	3,500	3,500
UTILITIES	10,304	11,486	11,018	11,500	12,000
REFUNDS	5	0	0	0	0
<b>CONTRACTUAL TOTAL</b>	<b>31,000</b>	<b>34,822</b>	<b>37,783</b>	<b>33,100</b>	<b>36,900</b>
AGRICULTURAL/HORTICULT SUPPLY	4,266	1,133	2,157	2,000	2,000
CHEMICALS	2,235	1,602	2,715	2,500	2,500
PROFESSIONAL DUES/MEMBERSHIP	658	694	669	1,000	1,000
COMMUNITY RELATIONS/EVENTS	111	117	104	200	200
OFFICE SUPPLIES	912	929	1,121	1,000	900
OFFICE EQUIPMENT/FURNISHINGS	1,344	764	734	1,000	1,000
POSTAGE	703	33	124	100	100
PUBLICATIONS	88	154	486	600	600
CLEANING SUPPLIES	1,661	1,462	1,364	1,500	1,500
SAFETY EQUIPMENT & SUPPLIES	52	216	47	200	200
MERCHANDISE FOR DISTRIBUTION	4,716	4,229	4,966	6,000	6,000
UNIFORMS/CLOTHING	902	1,021	27	1,000	1,000
TRAINING & CONFERENCES	916	986	460	1,000	1,000
MINOR EQUIPMENT: TOOLS,ELECT	239	667	0	500	500
VEHICLE/EQUIP REPAIRS & MAINT	1,403	826	1,181	1,800	2,000
PETROLEUM PRODUCTS	1,973	2,122	2,332	3,000	3,000
CONSTRUCTION MATERIAL/SUPPLIES	2,453	638	811	2,500	6,000
SIGNS & MATERIALS	148	87	25	100	1,000
RADIO/COMMUNICATION EQUIPMENT	0	0	0	0	0
RECREATIONAL EQUIPMENT/SUPPLY	1,981	1,402	2,686	2,000	2,500
<b>COMMODITIES TOTAL</b>	<b>26,760</b>	<b>19,082</b>	<b>22,008</b>	<b>28,000</b>	<b>33,000</b>
VEHICLE/EQUIP LEASE/PURCHASE	0	0		0	6,000
BUILDINGS/FIXED EQUIPMENT	0	0	0	0	0
PRODUCTION/CONSTR EQUIPMENT	14,533	5,234	0	0	0
RECREATION EQUIPMENT	0	0	0	0	0
PUBLIC GROUNDS IMPROVEMENT	0	0	0	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>14,533</b>	<b>5,234</b>	<b>0</b>	<b>0</b>	<b>6,000</b>
<b>RECREATION DEPT TOTAL</b>	<b>\$ 209,967</b>	<b>\$ 195,714</b>	<b>\$ 182,647</b>	<b>\$ 191,100</b>	<b>\$ 209,100</b>



## Appendix A: Line Item Budget: General Fund

CENTRAL PARK POOL DEPARTMENT	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
POOL SALARIES	20,286	25,704	18,467	22,000	22,000
<b>PERSONNEL TOTAL</b>	<b>20,286</b>	<b>25,704</b>	<b>18,467</b>	<b>22,000</b>	<b>22,000</b>
CONTRACTUAL SERVICES	7,881	4,869	8,574	7,500	7,500
LIABILITY INSURANCE	837	1,012	874	1,000	1,000
MEDICAL SERVICES	240	360	360	250	400
COMMUNICATION SERVICES	295	643	309	400	400
UTILITIES	9,497	16,785	3,108	4,000	3,500
<b>CONTRACTUAL TOTAL</b>	<b>18,750</b>	<b>23,669</b>	<b>13,225</b>	<b>13,150</b>	<b>12,800</b>
AG/HORTICULTURE SUPPLY	0	0	1,764	500	1,000
CHEMICALS	289	451	791	500	800
OFFICE SUPPLIES	7	7	0	100	100
OFFICE EQUIPMENT/FURNISHINGS	0	0	0	0	0
POSTAGE	0	0	0	0	0
CLEANING SUPPLIES	257	163	93	400	200
SAFETY EQUIPMENT/SUPPLY	100	16	0	100	100
UNIFORMS/CLOTHING	394	495	479	750	500
TRAINING/CONFERENCES	42	63	180	250	250
MINOR EQUIPMENT/TOOLS	0	0	30	100	100
EQUIPMENT REPAIRS/MAINTENANCE	100	207	407	650	650
RECREATIONAL EQUIPMENT/SUPPLY	119	180	0	100	100
<b>COMMODITIES TOTAL</b>	<b>1,307</b>	<b>1,582</b>	<b>3,744</b>	<b>3,450</b>	<b>3,800</b>
<b>CENTRAL PARK POOL DEPT. TOTAL</b>	<b>\$ 40,343</b>	<b>\$ 50,955</b>	<b>\$ 35,436</b>	<b>\$ 38,600</b>	<b>\$ 38,600</b>





## Appendix A: Line Item Budget: General Fund

SENIOR DEPARTMENT EXPENDITURES	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2013 ADOPTED
SALARIES	10,093	16,417	14,637	16,500	16,500
EMPLOYEE BENEFITS	705	0	0	0	0
<b>PERSONNEL TOTAL</b>	<b>10,798</b>	<b>16,417</b>	<b>14,637</b>	<b>16,500</b>	<b>16,500</b>
COMPUTER SUPPORT	0	408	713	700	800
INSTRUCTORS	165	300	400	1,200	3,500
JANITORIAL SERVICE	608	599	369	600	0
COMMUNICATIONS SERVICES	260	260	394	425	600
UTILITIES	1,267	1,412	1,393	1,500	1,500
REIMBURSEMENTS	436	38	0	1,000	200
<b>CONTRACTUAL TOTAL</b>	<b>2,734</b>	<b>3,016</b>	<b>3,269</b>	<b>5,425</b>	<b>6,600</b>
DUES & MEMBERSHIPS	0	145	145	300	200
COMMUNITY RELATIONS/EVENTS	1,187	1,847	1,583	1,900	1,650
OFFICE SUPPLIES	374	454	286	400	350
OFFICE EQUIPMENT/FURNISHINGS	732	527	490	400	400
POSTAGE	129	197	231	250	100
PUBLICATIONS	273	483	232	200	100
ADVERTISING/MARKETING	74	326	152	300	100
MERCHANDISE FOR DISTRIBUTION	153	87	146	150	0
TRAINING & CONFERENCES	704	469	230	375	200
MEDIA CENTER SUPPLY	0	372	130	0	0
RECREATION EQUIPMENT/SUPPLY	75	0	30	0	0
<b>COMMODITIES TOTAL</b>	<b>3,700</b>	<b>4,907</b>	<b>3,655</b>	<b>4,275</b>	<b>3,100</b>
<b>SENIOR DEPARTMENT TOTAL</b>	<b>\$ 17,232</b>	<b>\$ 24,340</b>	<b>\$ 21,561</b>	<b>\$ 26,200</b>	<b>\$ 26,200</b>





## Appendix A: Line Item Budget: General Fund

MAYOR & COUNCIL DEPARTMENT	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	8,510	10,200	10,200	8,400	10,200
<b>PERSONNEL TOTAL</b>	<b>8,510</b>	<b>10,200</b>	<b>10,200</b>	<b>8,400</b>	<b>10,200</b>
COMPUTER SUPPORT SERVICES	0	408	1,170	500	800
CONTRACTUAL SERVICES	132	0	0	350	350
<b>CONTRACTUAL TOTAL</b>	<b>132</b>	<b>408</b>	<b>1,170</b>	<b>850</b>	<b>1,150</b>
COMMUNITY RELATIONS/EVENTS	370	530	598	800	1,620
MAYOR/COUNCIL DONATIONS	5,113	0	0	800	0
MAYOR/COUNCIL GRANTS	3,500	3,500	2,300	2,300	0
OFFICE SUPPLIES	27	293	225	200	180
OFFICE EQUIPMENT/FURNISHINGS	4,465	119	263	200	300
POSTAGE	0	36	0	50	50
PRINTING & PUBLICATIONS	6,456	6,075	6,592	6,500	6,600
MERCHANDISE FOR DISTRIBUTION	258	106	0	500	500
TRAINING & CONFERENCES	1,363	1,036	635	1,000	1,000
<b>COMMODITIES TOTAL</b>	<b>21,552</b>	<b>11,694</b>	<b>10,613</b>	<b>12,350</b>	<b>10,250</b>
<b>MAYOR &amp; COUNCIL DEPT TOTAL</b>	<b>\$ 30,194</b>	<b>\$ 22,302</b>	<b>\$ 21,983</b>	<b>\$ 21,600</b>	<b>\$ 21,600</b>







## Appendix A: Line Item Budget: General Fund

NON-DEPARTMENTAL EXPENDITURES	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2013 ADOPTED
ACCOUNTING & AUDITING	7,200	35,730	46,389	30,000	36,000
ANIMAL CONTROL	377	348	783	750	500
COMPUTER SUPPORT SERVICES	19,206	25,920	10,689	8,500	14,000
CONTRACTUAL SERVICES	35,978	25,712	26,606	21,600	34,000
LIABILITY INSURANCE	19,139	17,511	16,687	19,000	17,500
LEGAL SERVICES	0	1,222	5,742	3,000	1,000
JANITORIAL SERVICES	15,240	15,288	9,906	8,000	2,000
COMMUNICATIONS SERVICES	14,610	6,000	3,098	3,000	3,000
UTILITIES	195	1,177	449	210	450
UNAPPROPRIATED RESERVES	0	0	0	0	0
PBC RENT/B&I PAYMENTS	1,316,144	4,750	0	0	0
<b>CONTRACTUAL TOTAL</b>	<b>1,428,090</b>	<b>133,658</b>	<b>120,349</b>	<b>94,060</b>	<b>108,450</b>
PROFESSIONAL DUES/MEMBERSHIP	3,269	2,828	3,094	3,500	3,000
COMMUNITY RELATIONS/EVENTS	219	3,345	1,992	1,500	0
OFFICE SUPPLIES	28	357	607	500	450
OFFICE EQUIPMENT/FURNISHINGS	0	0	0	0	8,500
POSTAGE	931	-17	235	750	750
MERCHANDISE FOR DISTRIBUTION	7,631	0	48	0	0
VEHICLE MAINTENANCE/REPAIR	0	0	0	0	800
PETROLEUM PRODUCTS	0	0	55	0	800
<b>COMMODITIES TOTAL</b>	<b>12,078</b>	<b>6,513</b>	<b>6,031</b>	<b>6,250</b>	<b>14,300</b>
BUILDINGS/FIXED EQUIPMENT	11,672	0	59	5,000	5,000
PUBLIC GROUNDS IMPROVEMENT	1,035	6,148	3,004	5,000	5,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>12,707</b>	<b>6,148</b>	<b>3,062</b>	<b>10,000</b>	<b>10,000</b>
TRANSFER TO BOND & INTEREST	0	0	226,331	189,070	110,545
TRANSFER OUT (TO PBC)	0	0	0	436,000	275,584
BUILDING MAINT/IMPROVE RESERVE	11,774	9,623	2,784	0	0
OPERATING RESERVES	0	77,296	187,745	0	0
<b>TRANSFERS OUT TOTAL</b>	<b>11,774</b>	<b>86,919</b>	<b>416,860</b>	<b>625,070</b>	<b>386,129</b>
<b>NON-DEPARTMENTAL TOTAL</b>	<b>\$ 1,464,649</b>	<b>\$ 233,238</b>	<b>\$ 546,302</b>	<b>\$ 735,380</b>	<b>\$ 518,879</b>





## Appendix A: Line Item Budget: General Fund

ECONOMIC DEVELOPMENT	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
ECO DEV SALARIES	0	2,389	0	0	0
<b>PERSONNEL TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
COMPUTER SUPPORT SERVICES	1,880	0	0	0	0
CONTRACTUAL SERVICES	26	0	2,233	6,000	1,000
LEGAL SERVICES	0	0	0	0	0
REIMBURSEMENTS	202	46	49	0	10,000
<b>CONTRACTUAL TOTAL</b>	<b>2,108</b>	<b>46</b>	<b>2,282</b>	<b>6,000</b>	<b>11,000</b>
PROFESSIONAL DUES/MEMBERSHIPS	2,234	2,004	2,634	0	2,150
COMM RELATIONS/EVENTS	1,002	913	495	0	0
OFFICE SUPPLIES	182	373	97	0	0
OFFICE EQUIPMENT/FURNISHINGS	73	141	0	0	0
POSTAGE	32	0	198	0	200
PRINTING & PUBLICATIONS	727	465	560	0	500
ADVERTISING & MARKETING	7,332	5,483	1,148	4,000	3,000
MERCHANDISE FOR DISTRIBUTION	456	221	0	0	500
TRAINING & CONFERENCES	719	0	0	0	0
CONSTRUCTION MATERIALS/SUPPLY	255	0	0	0	0
<b>COMMODITIES TOTAL</b>	<b>13,012</b>	<b>9,600</b>	<b>5,131</b>	<b>4,000</b>	<b>6,350</b>
<b>ECO DEVO DEPT TOTAL</b>	<b>\$ 15,120</b>	<b>\$ 9,646</b>	<b>\$ 7,413</b>	<b>\$ 10,000</b>	<b>\$ 17,350</b>





## Appendix A: Line Item Budget: General Fund

LAND DEPARTMENT	2010	2010	2011	2012	2013
EXPENDITURES	BUDGET	ACTUAL	ACTUAL	ADOPTED	ADOPTED
CONTRACTUAL SERVICES	0	0	0	0	10,000
ENGINEERING	0	0	0	0	20,000
<b>CONTRACTUAL TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
ADVERTISING & MARKETING	0	0	0	29,524	50,000
REAL ESTATE TAXES	65,000	97,805	77,215	95,000	40,000
SPECIAL ASSESSMENTS	275,000	298,690	513,448	475,000	488,500
<b>COMMODITIES TOTAL</b>	<b>340,000</b>	<b>396,495</b>	<b>590,662</b>	<b>599,524</b>	<b>578,500</b>
TRANSFER OUT (TO BOND & INTEREST)	0	0	0	0	247,792
TRANSFER OUT (TO PBC)	0	0	833,693	1,659,572	1,661,072
<b>TRANSFERS OUT TOTAL</b>	<b>0</b>	<b>0</b>	<b>833,693</b>	<b>1,659,572</b>	<b>1,908,864</b>
<b>LAND DEPARTMENT TOTAL</b>	<b>\$ 340,000</b>	<b>\$ 396,495</b>	<b>\$ 1,424,355</b>	<b>\$ 2,259,096</b>	<b>\$ 2,517,364</b>





## Appendix A: Line Item Budget: Water Fund

<b>WATER FUND</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>REVENUES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
CONNECTION FEES	9,000	8,900	9,050	9,500	9,000
FIRE STANDBY	7,420	7,860	7,980	7,500	7,000
LATE FEES/SERVICE CHARGES	19,481	23,841	46,260	30,000	49,000
METER INSTALLATIONS	4,250	800	0	2,000	0
METER REPLACEMENT FEES	0	150	0	300	0
SPRINKLER TESTING/PERMITS	13,510	1,730	1,575	1,500	1,419
WATER SALES COLLECTED	1,049,525	1,468,675	1,628,823	1,500,000	1,600,000
WATER TAP FEE	3,250	17,050	2,057	7,000	0
PLANT EQUITY FEE	650	260	1,337	2,000	0
WATER LINE INSPECTIONS	7,450	40	206	500	0
<b>WATER UTILITY INCOME</b>	<b>1,114,535</b>	<b>1,529,306</b>	<b>1,679,287</b>	<b>1,560,300</b>	<b>1,666,419</b>
TRASH ADMINISTRATIVE FEE	562	6,815	7,110	6,500	28,000
INTEREST ON INVESTMENTS	0	0	0	0	0
MISCELLANEOUS INCOME	106,956	42,267	10,621	6,000	1,000
MISCELLANEOUS REIMBURSEMENTS	0	0	0	0	0
<b>OTHER INCOME</b>	<b>107,518</b>	<b>49,082</b>	<b>17,731</b>	<b>12,500</b>	<b>29,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>276,504</b>	<b>85,613</b>	<b>112,575</b>	<b>169,170</b>	<b>112,332</b>
<b>WATER FUND TOTAL REVENUES</b>	<b>\$ 1,498,557</b>	<b>\$ 1,664,001</b>	<b>\$ 1,827,593</b>	<b>\$ 1,741,970</b>	<b>\$ 1,807,751</b>







## Appendix A: Line Item Budget: Water Fund

<b>WATER FUND</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
SALARIES	302,271	285,176	261,122	205,000	180,200
OVERTIME CONTINGENCY	3,532	3,952	5,387	5,000	5,000
<b>PERSONNEL TOTAL</b>	<b>305,803</b>	<b>289,127</b>	<b>266,509</b>	<b>210,000</b>	<b>185,200</b>
ACCOUNTING & AUDITING	4,000	0	0	0	0
FRANCHISE FEE TO GENERAL	50,000	54,167	45,833	50,000	0
COMPUTER SUPPORT SERVICES	338	924	1,245	1,000	1,000
CONTRACTUAL SERVICES	2,793	3,337	4,287	4,500	4,000
LIABILITY INSURANCE	3,597	5,217	5,207	5,200	5,500
ENGINEERING SERVICES	7,025	3,826	2,000	4,000	4,000
MEDICAL SERVICES	0	16	0	300	300
COMMUNICATIONS SERVICES	5,352	2,485	1,951	1,750	1,750
UTILITIES	7,153	5,288	5,191	6,500	6,000
WATER PURCHASED	127,623	172,531	273,427	175,000	343,333
WATER TREATMENT OP/MAINTENANCE	262,312	247,230	296,071	295,000	315,000
WATER SERVICE CUA-DEBT SERVICE	585,469	502,515	543,413	605,000	605,000
REFUNDS	-504	4	0	0	0
<b>CONTRACTUAL TOTAL</b>	<b>1,055,157</b>	<b>997,538</b>	<b>1,178,625</b>	<b>1,148,250</b>	<b>1,285,883</b>
AGRICULTURAL/HORTICULT SUPPLY	180	123	395	500	500
CHEMICALS	0	209	12	200	200
PROFESSIONAL DUES/MEMBER	2,310	1,898	2,025	2,250	3,000
COMMUNITY RELATIONS/EVENTS	575	121	200	800	500
OFFICE SUPPLIES	1,902	1,318	1,217	2,500	2,250
OFFICE EQUIPMENT/FURNISHINGS	10,096	347	6,068	1,250	1,250
POSTAGE	4,902	4,685	6,858	6,000	7,500
PUBLICATIONS	694	1,658	1,318	500	500
CLEANING SUPPLIES	358	470	572	500	500
SAFETY EQUIPMENT & SUPPLIES	200	463	449	1,000	1,000
UNIFORMS/CLOTHING	524	543	702	1,200	1,200
TRAINING & CONFERENCES	1,444	752	270	1,600	1,600
MINOR EQUIPMENT: TOOLS,ELECT	405	2,071	709	2,500	2,500
VEHICLE/EQUIP REPAIRS & MAINTENANCE	3,439	6,585	5,021	4,500	4,500
PETROLEUM PRODUCTS	5,651	7,838	7,002	10,000	11,000
CONSTRUCTION MATERIAL/SUPPLY	783	572	883	800	800
RADIO & COMMUNICATION EQUIPMENT	5,128	6,685	0	300	300
WELLFIELD OPERATIONS	0	0	170	5,000	5,000
WATER SYSTEM MAINT/REPAIR	22,820	25,258	31,321	27,500	30,000
<b>COMMODITIES TOTAL</b>	<b>61,411</b>	<b>61,595</b>	<b>65,193</b>	<b>68,900</b>	<b>74,100</b>
BUILDINGS/FIXED EQUIPMENT	893	17,715	4,539	9,250	0
WATER SYSTEM IMPROVEMENTS	14,460	44,823	34,128	25,596	34,128
DEBT SERVICE PRINCIPAL	0	41,000	0	0	0
DEBT SERVICE INTEREST	0	32,564	0	0	0
<b>CAPITAL OUTLAY TOTAL</b>	<b>15,353</b>	<b>136,102</b>	<b>38,666</b>	<b>34,846</b>	<b>34,128</b>
TRANSFER TO BOND/INTEREST	118,855	106,364	120,000	157,071	157,452
TRANSFER TO EQUIPMENT RESERVE	0	0	0	0	0
<b>TRANSFERS OUT TOTAL</b>	<b>118,855</b>	<b>106,364</b>	<b>120,000</b>	<b>157,071</b>	<b>157,452</b>
<b>WATER UTILITY TOTAL EXPENDITURES</b>	<b>\$ 1,556,579</b>	<b>\$ 1,590,727</b>	<b>\$ 1,668,994</b>	<b>\$ 1,619,067</b>	<b>\$ 1,736,763</b>



## Appendix A: Line Item Budget: Waste Water Fund

WASTE WATER FUND	2009	2010	2011	2012	2013
REVENUES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
LATE FEES/SERVICE CHARGES	17,701	18,681	20,233	19,000	18,000
TRASH ADMINISTRATIVE FEE	562	6,815	7,110	6,300	0
SEWER CHARGES COLLECTED	1,308,279	1,360,783	1,362,629	1,360,000	1,400,800
SEWER TAP FEE	2,185	16,650	2,057	12,000	4,000
SEWER LINE INSPECTIONS	27,555	0	206	1,000	500
PLANT EQUITY FEE	650	0	1,337	4,000	1,500
<b>WASTE WATER UTILITY INCOME</b>	<b>1,356,932</b>	<b>1,402,929</b>	<b>1,393,572</b>	<b>1,402,300</b>	<b>1,424,800</b>
INTEREST ON INVESTMENTS	0	0	0	0	0
MISCELLANEOUS INCOME	100	0	0	0	0
<b>OTHER REVENUES TOTAL</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>165,896</b>	<b>295,559</b>	<b>286,356</b>	<b>349,252</b>	<b>240,643</b>
<b>WASTE WATER TOTAL REVENUES</b>	<b>\$ 1,522,928</b>	<b>\$ 1,698,488</b>	<b>\$ 1,679,928</b>	<b>\$ 1,751,552</b>	<b>\$ 1,665,443</b>





## Appendix A: Line Item Budget: Waste Water Fund

WASTE WATER FUND	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	192,305	171,998	182,278	159,000	196,000
OVERTIME CONTINGENCY	1,478	760	489	2,000	2,000
<b>PERSONNEL TOTAL</b>	<b>193,783</b>	<b>172,758</b>	<b>182,767</b>	<b>161,000</b>	<b>198,000</b>
ACCOUNTING & AUDITING	4,000	0	0	0	0
FRANCHISE FEE TO GENERAL	50,000	54,167	45,833	50,000	0
COMPUTER SUPPORT SERVICES	338	470	1,245	1,000	1,000
CONTRACTUAL SERVICES	1,561	1,031	3,009	3,500	3,000
LIABILITY INSURANCE	2,710	4,437	4,965	4,500	5,200
ENGINEERING SERVICES	2,870	730	1,750	3,500	3,500
MEDICAL SERVICES	0	0	0	100	100
COMMUNICATIONS SERVICES	6,771	2,703	1,951	1,750	1,750
UTILITIES	5,737	3,815	3,889	4,500	4,500
SEWER TREATMENT OP/MAINTENANCE	343,061	315,307	264,588	360,000	320,000
SEWER DEBT SERVICE - CCUA	567,075	530,211	543,413	605,000	713,000
<b>CONTRACTUAL TOTAL</b>	<b>984,124</b>	<b>912,871</b>	<b>870,645</b>	<b>1,033,850</b>	<b>1,052,050</b>
AGRICULTURAL/HORTICULT SUPPLY	0	210	0	300	300
CHEMICALS	5	85	0	300	300
PROFESSIONAL DUES/MEMBERSHIPS	50	398	450	100	100
COMMUNITY RELATIONS/EVENTS	0	0	0	200	200
OFFICE SUPPLIES	1,445	1,220	796	2,500	2,250
OFFICE EQUIPMENT/FURNISHINGS	624	-116	3,606	500	500
POSTAGE	4,135	4,475	6,468	6,000	7,500
PUBLICATIONS	679	1,255	1,040	500	300
CLEANING SUPPLIES	267	261	419	200	200
SAFETY EQUIPMENT & SUPPLIES	490	578	105	700	700
UNIFORMS/CLOTHING	517	545	645	1,000	1,000
TRAINING & CONFERENCES	219	129	0	500	500
MINOR EQUIPMENT: TOOLS,ELECT	605	1,870	363	2,000	2,000
VEHICLE/EQUIP REPAIRS & MAINTENANCE	2,768	4,535	2,874	4,000	4,000
PETROLEUM PRODUCTS	965	2,565	3,256	3,000	3,500
CONSTRUCTION MATERIAL/SUPPLY	411	226	602	300	300
RADIO & COMMUNICATION. EQUIPMENT.	0	6,366	0	200	200
LIFT STATION OPERATIONS	3,515	22,780	19,431	15,000	20,000
WASTEWATER SYSTEM MAINT/REPAIR	8,873	3,126	31,118	30,000	35,000
<b>COMMODITIES TOTAL</b>	<b>25,567</b>	<b>50,508</b>	<b>71,173</b>	<b>67,300</b>	<b>78,850</b>
VEHICLE/EQUIPMENT LEASE/PURCHASE	10,705	10,658	0	0	0
SEWER SYSTEM IMPROVEMENTS	0	20,303	43,338	35,000	30,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>10,705</b>	<b>30,961</b>	<b>43,338</b>	<b>35,000</b>	<b>30,000</b>
DEBT SERVICE PRINCIPAL	0	56,000	0	0	0
DEBT SERVICE INTEREST	0	44,478	0	0	0
TRANSFER TO BOND/INTEREST	0	145,278	161,976	214,536	214,133
TRANSFER TO EQUIPMENT RESERVE	0	0	0	0	0
<b>TRANSFERS OUT TOTAL</b>	<b>0</b>	<b>245,756</b>	<b>161,976</b>	<b>214,536</b>	<b>214,133</b>
<b>WASTE WATER EXPENSES TOTAL</b>	<b>\$ 1,214,179</b>	<b>\$ 1,412,854</b>	<b>\$ 1,329,900</b>	<b>\$ 1,511,686</b>	<b>\$ 1,573,033</b>



## Appendix A: Line Item Budget: Special Highway Fund

<b>SPECIAL HIGHWAY FUND</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>REVENUES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
STATE FUEL/HIGHWAY TAX	170,352	183,586	177,999	183,210	176,170
COUNTY FUEL/HIGHWAY TAX	81,079	86,656	81,040	84,240	79,430
<b>TAXES TOTAL</b>	<b>251,431</b>	<b>270,242</b>	<b>259,038</b>	<b>267,450</b>	<b>255,600</b>
INTEREST ON INVESTMENTS	0	0	0	0	0
MISCELLANEOUS INCOME	0	639	0	0	0
<b>OTHER REVENUE TOTAL</b>	<b>0</b>	<b>639</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>256,192</b>	<b>267,277</b>	<b>261,083</b>	<b>267,942</b>	<b>229,179</b>
<b>SPECIAL HIGHWAY FUND TOTAL</b>	<b>\$ 507,623</b>	<b>\$ 538,158</b>	<b>\$ 520,122</b>	<b>\$ 535,392</b>	<b>\$ 484,779</b>







## Appendix A: Line Item Budget: Special Highway Fund

SPECIAL HIGHWAY FUND	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	46,564	59,015	61,686	53,500	58,500
OVERTIME CONTINGENCY	417	0	0	3,000	3,000
<b>PERSONNEL TOTAL</b>	<b>46,981</b>	<b>59,015</b>	<b>61,686</b>	<b>56,500</b>	<b>61,500</b>
ACCOUNTING & AUDITING	800	0	0	0	0
COMPUTER SUPPORT SERVICES	0	408	343	0	400
CONTRACTUAL SERVICES	40	80	81	1,000	500
LIABILITY INSURANCE	1,731	4,402	4,382	4,500	4,600
ENGINEERING SERVICES	313	0	1,780	3,000	3,000
MEDICAL SERVICES	0	0	0	100	100
STREET LIGHTING	29,229	33,513	34,773	35,000	38,000
COMMUNICATIONS SERVICES	2,096	2,468	1,748	1,750	1,750
UTILITIES	2,555	3,062	2,891	3,100	3,100
<b>CONTRACTUAL TOTAL</b>	<b>36,764</b>	<b>43,933</b>	<b>45,999</b>	<b>48,450</b>	<b>51,450</b>
AGRICULTURAL/HORTICULT SUPPLY	467	0	0	500	500
CHEMICALS	0	0	0	500	500
PROFESSIONAL DUES/MEMBERSHIPS	0	0	0	100	100
COMMUNITY RELATIONS/EVENTS	0	0	100	0	100
OFFICE SUPPLIES	82	116	136	300	270
OFFICE EQUIPMENT/FURNISHINGS	25	342	817	400	500
POSTAGE	130	0	0	150	100
PUBLICATIONS	0	23	0	50	50
CLEANING SUPPLIES	303	344	506	400	400
SAFETY EQUIPMENT & SUPPLIES	2,750	451	919	2,000	2,000
UNIFORMS/CLOTHING	517	543	739	800	800
TRAINING & CONFERENCES	107	114	0	150	150
MINOR EQUIPMENT: TOOLS, ELECT	7	2,013	103	2,500	2,000
VEHICLE/EQUIP REPAIRS & MAINTENANCE	12,143	9,295	15,837	10,000	15,000
PETROLEUM PRODUCTS	9,540	11,859	10,681	13,000	15,000
CONSTRUCTION MATERIAL/SUPPLY	441	770	175	1,000	1,000
SIGNS, MATERIAL/SUPPLIES	4,582	5,283	917	3,500	3,500
SNOW & ICE REMOVAL	19,433	7,427	14,098	18,000	15,000
RADIO/COMMUNICATION EQUIPMENT	0	0	0	200	200
STREET REPAIR MATERIALS	22,406	34,484	18,423	40,000	50,000
<b>COMMODITIES TOTAL</b>	<b>72,936</b>	<b>73,064</b>	<b>63,452</b>	<b>93,550</b>	<b>107,170</b>
VEHICLE/EQUIPMENT LEASE/PURCHASE	52,665	52,665	32,731	32,731	52,732
PUBLIC GROUND IMPROVEMENTS	0	0	0	0	25,000
STREET IMPROVEMENTS	108,962	35,470	39,611	50,000	75,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>161,627</b>	<b>88,135</b>	<b>72,342</b>	<b>82,731</b>	<b>152,732</b>
DEBT SERVICE PRINCIPAL	0	3,000	0	0	0
DEBT SERVICE INTEREST	0	2,383	0	0	0
TRANSFER TO BOND & INTEREST	0	7,783	8,700	11,493	11,441
TRANSFER TO CAPITAL IMPROVEMENT	-88,498	0	0	0	0
<b>TRANSFERS OUT TOTAL</b>	<b>-88,498</b>	<b>13,166</b>	<b>8,700</b>	<b>11,493</b>	<b>11,441</b>
<b>SPECIAL HIGHWAY FUND EXPENSE TOTAL</b>	<b>\$ 229,810</b>	<b>\$ 277,313</b>	<b>\$ 252,179</b>	<b>\$ 292,724</b>	<b>\$ 384,293</b>



## Appendix A: Line Item Budget: Employee Benefit Fund

EMPLOYEE BENEFIT FUND	2009	2010	2011	2012	2013
REVENUE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
AD VALOREM TAX	526,702	550,717	525,114	453,317	352,647
DELINQUENT TAX	0	3,927	5,763	750	4,400
MOTOR VEHICLE TAXES	76,434	87,705	95,922	79,127	61,823
RV TAX	0	598	547	602	388
16/20 TAX	0	278	215	276	254
<b>TAXES TOTAL</b>	<b>608,304</b>	<b>643,225</b>	<b>627,561</b>	<b>534,072</b>	<b>419,512</b>
INTEREST	0	0	0	200	0
MISC. REIMBURSEMENTS	705	0	0	0	0
<b>OTHER REVENUE TOTAL</b>	<b>705</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>37,627</b>	<b>106,800</b>	<b>233,089</b>	<b>322,214</b>	<b>65,728</b>
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>\$ 646,636</b>	<b>\$ 750,025</b>	<b>\$ 627,561</b>	<b>\$ 856,486</b>	<b>\$ 485,240</b>

EMPLOYEE BENEFIT FUND	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
FICA EXPENSE	122,275	113,563	114,537	125,000	100,000
KPERS EXPENSE	77,366	88,606	93,255	94,050	87,000
DEATH/DISABILITY EXPENSE	3,228	11,113	10,635	13,000	11,000
457 EXPENSE	5,107	5,209	5,209	5,410	5,210
HEALTH EXPENSE	286,825	290,158	233,077	363,940	141,840
PRESCRIPTION EXPENSE	0	0	0	0	12,000
VISION EXPENSE	0	0	0	0	6,500
DENTAL EXPENSE	0	0	0	0	11,500
LIFE EXPENSE	0	0	0	0	2,300
WORKMANS COMP EXPENSE	33,949	1,263	53,695	35,000	25,000
UNEMPLOYMENT EXPENSE	10,698	18,152	22,639	18,000	22,500
<b>PERSONNEL TOTAL</b>	<b>539,447</b>	<b>528,064</b>	<b>533,049</b>	<b>654,400</b>	<b>424,850</b>
ACH TRANSFER FEES	390	390	390	400	390
<b>CONTRACTUAL TOTAL</b>	<b>390</b>	<b>390</b>	<b>390</b>	<b>400</b>	<b>390</b>
OPERATING RESERVE	0	0	0	60,000	60,000
<b>TRANSFER/RESERVE TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>
<b>TOTAL EMP BENEFIT EXPENSES</b>	<b>\$ 539,837</b>	<b>\$ 528,454</b>	<b>\$ 533,439</b>	<b>\$ 714,800</b>	<b>\$ 485,240</b>



## Appendix A: Line Item Budget: Bond & Interest Fund

BOND & INTEREST FUND	2009	2010	2011	2012	2013
REVENUE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SPECIAL ASSESSMENTS	1,418,219	1,334,154	1,212,677	1,361,681	1,599,855
<b>TAXES TOTAL</b>	<b>1,418,219</b>	<b>1,334,154</b>	<b>1,212,677</b>	<b>1,361,681</b>	<b>1,599,855</b>
INTEREST ON INVESTMENTS	0	0	0	0	0
<b>OTHER REVENUES TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
TRANSFER FROM GENERAL	0	0	51,553	189,070	358,337
TRANSFER FROM STREETS	0	2,383	8,700	11,493	11,441
TRANSFER FROM WATER	0	32,564	120,000	157,071	157,452
TRANSFER FROM SEWER	0	44,478	161,976	214,536	214,133
TRANSFER FROM CAP IMROV.	0	0	0	0	0
TRANSFER FROM TEMP NOTES	0	0	0	0	0
<b>TRANSFERS IN TOTAL</b>	<b>0</b>	<b>259,425</b>	<b>342,229</b>	<b>572,170</b>	<b>741,363</b>
<b>BEGINNING FUND BALANCE</b>	<b>455,623</b>	<b>32,975</b>	<b>69,674</b>	<b>6,133</b>	<b>6,336</b>
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,873,842</b>	<b>\$ 1,626,554</b>	<b>\$ 1,624,580</b>	<b>\$ 1,939,984</b>	<b>\$ 2,347,554</b>

BOND & INTEREST FUND	2009	2010	2011	2012	2013
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
DEBT SERVICE PRINCIPAL	1,055,000	975,000	1,055,000	1,290,000	1,525,000
DEBT SERVICE INTEREST	663,609	573,430	563,446	695,648	800,304
DEBT SERVICE FISCAL FEES	6,169	8,452	1	0	0
<b>BOND &amp; INTEREST TOTAL</b>	<b>\$ 1,724,778</b>	<b>\$ 1,556,882</b>	<b>\$ 1,618,447</b>	<b>\$ 1,985,648</b>	<b>\$ 2,325,304</b>









## Appendix B: State Budget Forms: Computation Page

State of Kansas  
City

City of Bel Aire

2013

### Computation to Determine Limit for 2013

	Amount of Levy
1. Total Tax Levy Amount in 2012 Budget	+ \$ 2,080,174
2. Debt Service Levy in 2012 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 2,080,174
<b>2012 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2012 :	+ 133,922
5. Increase in Personal Property for 2012 :	
5a. Personal Property 2012	+ 356,232
5b. Personal Property 2011	- 368,975
5c. Increase in Personal Property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2012 :	
6a. Real Estate	+ 0
6b. State Assessed	+ 0
6c. New Improvements	- 0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ 0
7. Valuation of Property that has Changed in Use during 2012 :	+ 26,174
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	160,096
9. Total Estimated Valuation July 1, 2012	44,078,824
10. Total Valuation less Valuation Adjustment (9 minus 8)	43,918,728
11. Factor for Increase (8 divided by 10)	0.00365
12. Amount of Increase (11 times 3)	+ \$ 7,583
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ 2,087,757
14. Debt Service Levy in this 2013 Budget	0
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	2,087,757



## Appendix B: State Budget Forms: Vehicle Tax

State of Kansas  
City

City of Bel Aire

2013

### Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2012	Budget Tax Levy Amount for 2011	Allocation for Proposed Year 2013		
		MVT	RVT	16/20M Veh
General	1,626,857	221,869	1,394	912
Debt Service				
Library				
Employee Benefits	453,317	61,823	388	254
TOTAL	2,080,174	283,692	1,782	1,166

County Treas Motor Vehicle Estimate 283,692

County Treasurers Recreational Vehicle Estimate 1,782

County Treasurers 16/20M Vehicle Estimate 1,166

Motor Vehicle Factor 0.13638

Recreational Vehicle Factor 0.00086

16/20 Vehicle Factor 0.00056





## Appendix B: State Budget Forms: Transfers

State of Kansas  
City

City of Bel Aire

2013

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
General	Bond & Interest	226,331	189,070	358,337	12-1, 118
General	Trustee Fund (PBC)	833,693	2,665,572	1,936,656	12-1, 118
Water	Bond & Interest	120,000	157,071	157,452	12-825d
Waste Water	Bond & Interest	161,976	214,536	214,133	12-825d
Special Highway	Bond & Interest	8,700	11,493	11,441	12-803A
	<b>Totals</b>	1,350,700	3,237,742	2,678,019	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	1,350,700	3,237,742	2,678,019	

\*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.



# Appendix B: State Budget Forms: Indebtedness

State of Kansas  
City

2013

## STATEMENT OF INDEBTEDNESS

City of Bel Aire

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2012	Date Due		Amount Due 2012		Amount Due 2013	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
WA/SW/PAVING	8/26/2002	11/1/2012	3.5-6.4	512,000	35,000	5/1 - 11/1	11/1	1,505	35,000	0	0
WA/SW/PAVING - REF	10/15/2003	11/1/2019	2.0-5.0	1,710,000	420,000	5/1 - 11/1	11/1	19,776	165,000	11,525	50,000
WA/SW/PAVING - REF	10/15/2004	11/1/2014	3.0-3.5	3,930,000	1,005,000	5/1 - 11/1	11/1	34,090	355,000	22,376	375,000
WA/SW/PAVING - REF	2/15/2007	11/1/2027	4.125-4.25	4,595,000	4,065,000	5/1 - 11/1	11/1	172,864	185,000	165,232	190,000
WA/SW/PAVING - REF	2/15/2007	11/1/2027	4.25-4.5	1,290,000	1,070,000	5/1 - 11/1	11/1	46,175	75,000	42,988	125,000
WA/SW/PAVING	8/1/2007	11/1/2022	4.5-5.0	3,555,000	3,265,000	5/1 - 11/1	11/1	148,100	235,000	136,350	245,000
WA/SW/PAVING	8/1/2007	11/1/2022	4.125-4.6	625,000	535,000	5/1 - 11/1	11/1	23,906	25,000	22,876	90,000
WA/SW/PAVING	1/15/2009	11/1/2029	6.125-6.15	2,200,000	2,020,000	5/1 - 11/1	11/1	124,070	65,000	120,088	70,000
WA/SW/PAVING	1/14/2011	10/1/2031	3.5-4.5	2,885,000	2,845,000	4/1 - 10/1	10/1	109,850	110,000	106,000	110,000
WA/SW/PAVING	1/18/2011	10/1/2013	2.00	80,000	80,000	4/1 - 10/1	10/1	1,600	40,000	800	40,000
WA/SW/PAVING	5/31/2012	10/1/2023	2.0-3.25	5,215,000	0	4/1 - 10/1	10/1	0	0	169,798	60,000
WA/SW/PAVING - REF	5/31/2012	10/1/2013	1.00	170,000	0	4/1 - 10/1	10/1	0	0	2,271	170,000
Total G.O. Bonds						15,340,000		681,936	1,290,000	800,304	1,525,000
Revenue Bonds:											
PBC Rev Bond 2003A	9/1/2003	2/1/2013	4.5-5.1	3,545,000	130,000	2/1 - 8/1	2/1	4,388	65,000	1,463	65,000
PBC Rev Bond 2003B	9/1/2003	2/1/2036	3.5-6.6	790,000	740,000	2/1 - 8/1	2/1	47,055	10,000	46,515	10,000
PBC Rev Bond 2004A	3/1/2004	2/1/2034	3.125-5.5	585,000	505,000	2/1 - 8/1	2/1	25,557	20,000	34,706	20,000
PBC Rev Bond REF 2006	12/1/2006	2/1/2036	3.75-4.25	3,460,000	3,370,000	2/1 - 8/1	2/1	138,169	15,000	137,606	15,000
PBC Rev Bond REF 2010	4/15/2010	5/1/2035	6.03-6.824	19,315,000	19,315,000	5/1 - 11/1	5/1	1,259,572	0	1,259,572	0
Total Revenue Bonds						24,060,000		1,474,741	110,000	1,479,862	110,000
Other:											
TEMP NOTE 2008A	6/15/2009	6/1/2012	4.50	4,735,000	4,735,000	6/1 - 12/1	6/1	106,538	4,735,000	0	0
TEMP NOTE 2009A	5/1/2009	5/1/2013	3.00	955,000	955,000	5/1 - 11/1	5/1	28,650	415,000	14,325	540,000
TEMP NOTE 2009B	10/15/2009	10/1/2013	3.00	6,410,000	6,410,000	4/1 - 10/1	10/1	192,300	0	192,300	6,410,000
TEMP NOTE 2010B	10/1/2010	10/1/2013	1.00	1,170,000	1,170,000	4/1 - 10/1	10/1	11,700	0	11,700	1,170,000
TEMP NOTE 2011C	8/15/2011	8/1/2014	0.85	1,380,000	1,380,000	2/1 - 8/1	8/1	11,274	0	11,730	0
Total Other						14,650,000		350,462	5,150,000	230,055	8,120,000
Total Indebtedness						54,050,000		2,507,139	6,550,000	2,510,221	9,755,000





2013

City of Bel Aire

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

[illegible]



2013

<b>Adopted Budget</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
<b>General</b>			
Unencumbered Cash Balance Jan 1	711,888	1,017,084	583,900
Receipts:			
Ad Valorem Tax	1,176,482	1,626,857	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	11,013	12,000	12,000
Motor Vehicle Tax	178,844	190,811	221,869
Recreational Vehicle Tax	1,002	1,452	1,394
16/20M Vehicle Tax	100	665	912
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Sales Tax	890,721	845,000	900,000
Payment In Lieu of Taxes	7,500	5,500	8,000
Franchise Tax	433,940	422,500	344,000
Fines and Fees	275,589	208,500	112,700
Permits and Licenses	61,241	83,600	97,000
Recreation	70,657	76,440	68,750
Grants	20,336	23,500	21,200
Rental Income	45,947	49,000	44,736
Land Sales	848,462	280,000	280,000
Interest on Idle Funds	1,894	3,000	700
Miscellaneous	47,738	49,800	35,400
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,071,465	3,878,625	2,148,662
Resources Available:	4,783,353	4,895,709	2,732,562
Expenditures;			
Salaries & Wages	1,055,747	838,800	889,700
Contractual Obligations	605,209	386,434	398,300
Commodities	795,667	207,765	790,580
Capital Outlays	59,092	24,168	39,169
Transfers Out	1,062,808	2,854,642	2,294,993
Operating Reserve	187,745	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,766,268	4,311,809	4,412,742
Unencumbered Cash Balance Dec 31	1,017,084	583,900	XXXXXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount:	4,534,112	4,311,809	XXXXXXXXXXXXXXXXXXXXX
	<b>Non-Appropriated Balance</b>		
Total Expenditure/Non-Aprpr Balance			4,412,742
Tax Required			1,680,180
Delinquent Comp Rate:		0.0%	0
Amount of 2012 Ad Valorem Tax			1,680,180



## Appendix B: State Budget Forms: General Fund Detail

City of Bel Air

2013

### OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
<b>Expenditures:</b>			
<b>Administration</b>			
Salaries	152,557	115,000	126,000
Contractual	202,075	37,250	30,000
Commodities	16,653	24,700	20,950
Capital Outlay	145		0
<b>Total</b>	<b>371,430</b>	<b>176,950</b>	<b>176,950</b>
<b>Planning and Zoning</b>			
Salaries	40,406	41,300	44,600
Contractual	32,679	24,650	25,150
Commodities	5,202	7,350	7,580
Capital Outlay	6,729		4,000
<b>Total</b>	<b>85,016</b>	<b>73,300</b>	<b>81,330</b>
<b>Municipal Court</b>			
Salaries	54,098	49,500	52,500
Contractual	82,179	63,350	60,300
Commodities	3,958	3,350	3,300
Capital Outlay	0		
<b>Total</b>	<b>140,235</b>	<b>116,200</b>	<b>116,100</b>
<b>Parks and Grounds</b>			
Salaries	109,484	76,100	87,700
Contractual	19,637	38,725	39,200
Commodities	34,618	32,160	35,550
Capital Outlay	10,867	2,000	7,000
<b>Total</b>	<b>174,606</b>	<b>148,985</b>	<b>169,450</b>
<b>Police</b>			
Salaries	533,044	380,000	397,000
Contractual	90,559	40,350	36,750
Commodities	93,391	81,880	73,900
Capital Outlay	38,290	12,168	12,169
<b>Total</b>	<b>755,284</b>	<b>514,398</b>	<b>519,819</b>
<b>Recreation</b>			
Salaries	122,856	130,000	133,200
Contractual	37,784	33,100	36,900
Commodities	22,008	28,000	33,000
Capital Outlay	0		6,000
<b>Total</b>	<b>182,648</b>	<b>191,100</b>	<b>209,100</b>
<b>Senior Center</b>			
Salaries	14,637	16,500	16,500
Contractual	3,269	5,425	6,600
Commodities	3,655	4,275	3,100
Capital Outlay	0		
<b>Total</b>	<b>21,561</b>	<b>26,200</b>	<b>26,200</b>
<b>Mayor and Council</b>			
Salaries	10,200	8,400	10,200
Contractual	1,170	850	1,150
Commodities	10,613	12,350	10,250
Capital Outlay	0		
<b>Total</b>	<b>21,983</b>	<b>21,600</b>	<b>21,600</b>
<b>Page Total</b>	<b>1,752,763</b>	<b>1,268,733</b>	<b>1,320,549</b>





## Appendix B: State Budget Forms: General Fund Detail

City of Bel Air

2013

### OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
<b>Expenditures:</b>			
Central Park Pool			
Salaries	18,467	22,000	22,000
Contractual	13,225	13,150	12,800
Commodities	3,744	3,450	3,800
Capital Outlay	0		
<b>Total</b>	<b>35,436</b>	<b>38,600</b>	<b>38,600</b>
<b>Non-Departmental</b>			
Contractual	120,349	94,060	108,450
Commodities	6,031	6,250	14,300
Capital Outlay	3,062	10,000	10,000
Transfers	229,115	625,070	386,129
Operating Reserves	187,745	0	0
<b>Total</b>	<b>546,302</b>	<b>735,380</b>	<b>518,879</b>
<b>Economic Development</b>			
Salaries	0	0	0
Contractual	2,282	6,000	11,000
Commodities	5,131	4,000	6,350
Capital Outlay	0	0	0
<b>Total</b>	<b>7,413</b>	<b>10,000</b>	<b>17,350</b>
<b>Land Development</b>			
Salaries	0	0	0
Contractual	0	29,524	30,000
Commodities	590,662		578,500
Transfers	833,693	2,229,572	1,908,864
<b>Total</b>	<b>1,424,355</b>	<b>2,259,096</b>	<b>2,517,364</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>2,013,506</b>	<b>3,043,076</b>	<b>3,092,193</b>





## Appendix B: State Budget Forms: Tax Levy Funds

City of Bel Air

2013

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	233,089	327,211	65,728
Receipts:			
Ad Valorem Tax	525,114	453,317	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,763		4,400
Motor Vehicle Tax	95,922		61,823
Recreational Vehicle Tax	547		388
16/20M Vehicle Tax	215		254
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>627,561</b>	<b>453,317</b>	<b>66,865</b>
<b>Resources Available:</b>	<b>860,650</b>	<b>780,528</b>	<b>132,593</b>
Expenditures:			
Personal Services	533,079	654,400	424,850
Contractual	360	400	390
Operating Reserve	0	60,000	60,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>533,439</b>	<b>714,800</b>	<b>485,240</b>
Unencumbered Cash Balance Dec 31	327,211	65,728	XXXXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount:	670,859	714,800	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	485,240
		Tax Required	352,647
		Delinquent Comp Rate:	0.0%
		Amount of 2012 Ad Valorem Tax	352,647

Adopted Budget

0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2012 Ad Valorem Tax	0





## Appendix B: State Budget Forms: No Tax Levy Funds

City of Bel Aire

2013

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway</b>	Actual for 2011	Estimate for 2012	Year for 2013
Unencumbered Cash Balance Jan 1	261,083	267,943	229,179
Receipts:			
State of Kansas Gas Tax	177,999	174,840	176,170
County Transfers Gas	81,040	79,120	79,430
Interest on Idle Funds	0	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>259,038</b>	<b>253,960</b>	<b>255,600</b>
<b>Resources Available:</b>	<b>520,122</b>	<b>521,903</b>	<b>484,779</b>
Expenditures:			
Personnel	61,686	56,500	61,500
Contractual	45,999	48,450	51,450
Commodities	63,452	93,550	107,170
Capital Outlay	72,342	82,731	152,732
Transfer Out	8,700	11,493	11,441
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>252,179</b>	<b>292,724</b>	<b>384,293</b>
Unencumbered Cash Balance Dec 31	267,943	229,179	100,486
2011/2012 Budget Authority Amount:	376,081	292,724	

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water</b>	Actual for 2011	Estimate for 2012	Year for 2013
Unencumbered Cash Balance Jan 1	112,575	158,599	112,332
Receipts:			
Water Utility Income	1,704,397	1,566,800	1,694,419
Interest on Idle Funds	0	0	0
Miscellaneous	10,621	6,000	1,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,715,018</b>	<b>1,572,800</b>	<b>1,695,419</b>
<b>Resources Available:</b>	<b>1,827,593</b>	<b>1,731,399</b>	<b>1,807,751</b>
Expenditures:			
Personnel	266,509	210,000	185,200
Contractual	1,178,625	1,148,250	1,285,883
Commodities	65,193	68,900	74,100
Capital Outlay	38,666	34,846	34,128
Transfer Out	120,000	157,071	157,452
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,668,994</b>	<b>1,619,067</b>	<b>1,736,763</b>
Unencumbered Cash Balance Dec 31	158,599	112,332	70,988
2011/2012 Budget Authority Amount:	1,712,400	1,619,067	



## Appendix B: State Budget Forms: No Tax Levy Funds

City of Bel Aire

2013

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Waste Water</b>	Actual for 2011	Estimate for 2012	Year for 2013
Unencumbered Cash Balance Jan 1	286,356	350,029	240,643
Receipts:			
Waste Water Utility Income	1,393,572	1,402,300	1,424,800
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,393,572</b>	<b>1,402,300</b>	<b>1,424,800</b>
<b>Resources Available:</b>	<b>1,679,928</b>	<b>1,752,329</b>	<b>1,665,443</b>
Expenditures:			
Personnel	182,767	161,000	198,000
Contractual	870,645	1,033,850	1,052,050
Commodities	71,173	67,300	78,850
Capital Outlay	43,338	35,000	30,000
Transfer Out	161,976	214,536	214,133
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,329,900</b>	<b>1,511,686</b>	<b>1,573,033</b>
Unencumbered Cash Balance Dec 31	350,029	240,643	92,410
2011/2012 Budget Authority Amount:	1,608,200	1,511,686	

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Bond &amp; Interest</b>	Actual for 2011	Estimate for 2012	Year for 2013
Unencumbered Cash Balance Jan 1	69,674	6,133	6,336
Receipts:			
Special Assessments	1,212,677	1,361,681	1,599,855
Transfers In	342,229	624,170	741,363
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,554,906</b>	<b>1,985,851</b>	<b>2,341,218</b>
<b>Resources Available:</b>	<b>1,624,580</b>	<b>1,991,984</b>	<b>2,347,554</b>
Expenditures:			
Debt Service Principal	1,055,000	1,290,000	1,525,000
Debt Service Interest	563,446	695,648	800,304
Debt Service Fiscal Fees	1		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,618,447</b>	<b>1,985,648</b>	<b>2,325,304</b>
Unencumbered Cash Balance Dec 31	6,133	6,336	22,250
2011/2012 Budget Authority Amount:	1,715,485	1,985,648	



City of Bel Aire

### NON-BUDGETED FUNDS

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2011 is to be shown)

2013

### Non-Budgeted Funds

**Non-Budgeted Funds**

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
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(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
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Non-Budgeted Funds

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:

[illegible]





# Appendix B: State Budget Forms: Notice of Hearing

State of Kansas  
City

2013

## NOTICE OF BUDGET HEARING

The governing body of  
**City of Bel Aire**  
will meet on 8/7/12 at 7pm at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall, [www.belaireks.gov](http://www.belaireks.gov) and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
General	3,766,268	27.004	4,311,809	36.068	4,412,742	1,680,180	38.118
Debt Service							
Library							
Employee Benefits	533,439	12.046	714,800	10.050	485,240	352,647	8.000
Special Highway	252,179		292,724		384,293		
Water	1,668,994		1,619,067		1,736,763		
Waste Water	1,329,900		1,511,686		1,573,033		
Bond & Interest	1,618,447		1,985,648		2,325,304		
Non-Budgeted Funds	7,214,612						
Totals	16,383,838	39.050	10,435,734	46.118	10,917,375	2,032,827	46.118
Less: Transfers	1,350,700		3,237,742		2,678,019		
Net Expenditure	15,033,139		7,197,992		8,239,356		
Total Tax Levied	1,755,516		2,080,174		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	44,955,081		45,105,765		44,078,824		

#### Outstanding Indebtedness,

	2010	2011	2012
January 1,			
G.O. Bonds	14,395,000	16,455,000	15,340,000
Revenue Bonds	24,295,000	24,205,000	24,060,000
Other	11,230,500	16,170,000	14,650,000
Lease Purchase Principal	278,606	200,978	123,139
Total	50,199,106	57,030,978	54,173,139

\*Tax rates are expressed in mills

Harold Smith

City Official Title: Mayor



[www.belaireks.gov](http://www.belaireks.gov)